

# EUROPEAN PARLIAMENT

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*Committee on Legal Affairs*

**2008/0058(CNS)**

5.11.2008

## **OPINION**

of the Committee on Legal Affairs

for the Committee on Economic and Monetary Affairs

on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax to combat tax evasion connected with intra-Community transactions  
(COM(2008)0147 – C6-0154/2008 – 2008/0058(CNS))

Rapporteur: Lidia Joanna Geringer de Oedenberg

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## AMENDMENTS

The Committee on Legal Affairs calls on the Committee on Economic and Monetary Affairs, as the committee responsible, to incorporate the following amendments in its report:

### Amendment 1

#### Proposal for a directive – amending act

##### Recital 1

*Text proposed by the Commission*

(1) The evasion of value added tax (VAT) has a significant impact on the Member States' tax revenue and distorts economic activity in the single market by creating unjustified flows of goods and by placing goods on the market at abnormally low prices.

*Amendment*

(1) The evasion of value added tax (VAT) has a significant impact on the Member States' tax revenue and distorts economic activity in the single market by creating unjustified flows of goods and by placing goods on the market at abnormally low prices. ***Furthermore, VAT evasion affects not only the financing of Member States' budgets but also the EU's own-resources system in so far as reductions in the VAT own resource have to be compensated by an increase in the gross national income own resource and thus distortions caused by VAT evasion affect the overall balance of the own-resources system.***

*Justification*

*The proposed addition aims at clarifying that VAT evasion not only affects the financing of Member States' budgets, but also the EU own resources system. This constitutes a further reason for combating VAT evasion at EU level.*

### Amendment 2

#### Proposal for a directive – amending act

##### Recital 6

*Text proposed by the Commission*

(6) ***In*** view of changes in the business environment and tools, businesses ***should***

*Amendment*

***This Directive is in no way intended to affect actions carried out at EU level with***

be guaranteed the possibility of meeting their obligations with regard to declarations by simple electronic procedures in order to reduce the administrative burden to a minimum.

***a view to achieving a 25% reduction in the administrative burdens on companies by 2012. In particular, in view of the resulting changes in the business environment and tools, it is desirable that*** businesses be guaranteed the possibility of meeting their obligations with regard to declarations by simple electronic procedures in order to reduce the administrative burden to a minimum.

#### *Justification*

*The proposed amendment makes it clear that the consequences on businesses of the new approach cannot affect the general objective - as already expressed on various occasions at EU level - of reducing the administrative burdens on companies by 25% by 2012.*

## PROCEDURE

<b>Title</b>	Combating tax evasion connected with intra-Community transactions (common system of VAT)
<b>References</b>	COM(2008)0147 – C6-0154/2008 – 2008/0058(CNS)
<b>Committee responsible</b>	ECON
<b>Opinion by</b> Date announced in plenary	JURI 10.4.2008
<b>Drafts(wo)man</b> Date appointed	Lidia Joanna Geringer de Oedenberg 25.6.2008
<b>Discussed in committee</b>	7.10.2008
<b>Date adopted</b>	4.11.2008
<b>Result of final vote</b>	+: 25 -: 0 0: 0
<b>Members present for the final vote</b>	Carlo Casini, Titus Corlăţean, Bert Doorn, Monica Frassoni, Giuseppe Gargani, Lidia Joanna Geringer de Oedenberg, Neena Gill, Othmar Karas, Klaus-Heiner Lehne, Katalin Lévai, Antonio López-Istúriz White, Antonio Masip Hidalgo, Hans-Peter Mayer, Manuel Medina Ortega, Aloyzas Sakalas, Francesco Enrico Speroni, Diana Wallis, Jaroslav Zvěřina, Tadeusz Zwiefka
<b>Substitute(s) present for the final vote</b>	Sharon Bowles, Eva Lichtenberger, Rareş-Lucian Niculescu, Georgios Papastamkos, Gabriele Stauner, József Szájer, Jacques Toubon, Renate Weber