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Committee on Legal Affairs

2009/0007(CNS)

1.4.2009

OPINION

of the Committee on Legal Affairs

for the Committee on Economic and Monetary Affairs

on the proposal for a Council directive concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures
(COM(2009)0028 – C6-0061/2009 – 2009/0007(CNS))

Rapporteur: Marek Aleksander Czarnecki

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SHORT JUSTIFICATION

The dynamic development of the internal market over the last 30 years has resulted in the need for new regulation of the question of mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures.

It should be stressed that the first priority of Community finance policy must be to safeguard the competitiveness and fiscal neutrality of the internal market. It must be remembered that an efficient cooperation and recovery system in the field of taxation is the basis for the proper functioning of that market.

In this connection, your rapporteur supports the Council proposal to replace Council Directive 1976/308/EEC of 15 March 1976, as codified by Council Directive 2008/55/EC of 26 May 2008, by new Community legislation.

The rapporteur particularly welcomes the measures aimed at ensuring an effective system of assistance for the recovery of claims through the adoption of common provisions and uniform instruments for enforcement within the EU in the form of a new directive.

The priority is to facilitate everyday administrative practice in the Member States by introducing swift, efficient and uniform recovery assistance procedures among Member States.

It is also worth stressing that the provisions of the proposed directive will replace the need for regulation of mutual recovery assistance via bilateral or multilateral agreements and, in addition, will not impose further financial obligations on the Member States.

The introduction of common mechanisms and instruments through a comprehensive set of binding Community provisions will improve the chances of tackling cross-border tax fraud.

The rapporteur particularly welcomes the following elements of the directive:

- proposed widening of the scope of the new legislation to cover all taxes and duties and liability claims for losses caused by non-payment of the taxes and duties;
- extending the scope of mutual assistance for recovery of claims to other taxes and duties and compulsory social security contributions, which at present are not covered;
- introduction of uniform instruments for enforcement or precautionary measures;
- simplification of provisions relating to requests for mutual assistance;
- extending the territorial competence of national bodies responsible for claims recovery;
- compulsory introduction of spontaneous information exchange between Member States;

- adoption of a standard form for requests and information exchange;
- exchange of information and documents by electronic means;
- greater powers for tax officials in administrative inquiries conducted in another Member State.

Lastly, bearing in mind that the legislative changes need to be adopted as a matter of urgency, your rapporteur recommends that the Committee on Economic and Monetary Affairs approve this proposal without amendment.

The Committee on Legal Affairs recommends that the Committee on Economic and Monetary Affairs, as the committee responsible, approve the Commission proposal.

PROCEDURE

Title	Mutual assistance for the recovery of claims relating to taxes, duties and other measures
References	COM(2009)0028 – C6-0061/2009 – 2009/0007(CNS)
Committee responsible	ECON
Opinion by Date announced in plenary	JURI 19.2.2009
Rapporteur Date appointed	Marek Aleksander Czarnecki 11.2.2009
Date adopted	31.3.2009
Result of final vote	+: 20 –: 0 0: 0
Members present for the final vote	Carlo Casini, Bert Doorn, Monica Frassoni, Giuseppe Gargani, Lidia Joanna Geringer de Oedenberg, Neena Gill, Klaus-Heiner Lehne, Hans-Peter Mayer, Manuel Medina Ortega, Hartmut Nassauer, Aloyzas Sakalas, Eva-Riitta Siitonen, Francesco Enrico Speroni, Diana Wallis, Rainer Wieland, Jaroslav Zvěřina, Tadeusz Zwiefka
Substitute(s) present for the final vote	Nicole Fontaine, Jacques Toubon, Renate Weber
Substitute(s) under Rule 178(2) present for the final vote	Véronique Mathieu