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|---------------------------------------------|

56 Resultat (er)

Oprettelsesdato : 17-04-2024

## [VAT in the digital age](#)

Type af publikation Briefing

Dato 16-11-2023

Forfatter BAERT Pieter

Politikområde Skattespørgsmål

Nøgleord DEN EUROPÆISKE UNION | e-fakturering | elektronisk administration | elektronisk handel | EU-forslag | EU-lovgivning | FINANSER | fiskal harmonisering | forbrug | handelspolitik | information og informationsbehandling | LOVBESTEMMELSER | markedsføring | moms | POLITIK | samhandel inden for EU | skatteforhold | skattesvig | strafferet | UDDANNELSE OG KOMMUNIKATION | udførelse af tjenesteydelser | udveksling af information | udøvende magt og offentlig forvaltning | varer og tjenesteydelser | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

**Resumé** Value added tax (VAT) is one of the key revenue raisers in national budgets, accounting on average for almost a fifth of all tax revenue collected in the EU. Yet, sizeable amounts of VAT revenue are lost to fraud. Moreover, VAT rules place a considerable administrative burden on businesses. Therefore, to help strengthen the fight against VAT fraud and reduce this burden, the European Commission tabled a three-part proposal for a directive on VAT in the digital age, on 8 December 2022. The proposal has three main objectives. The first is to introduce an EU-wide reporting system on intra-EU business-to-business (B2B) transactions, whereby companies would share, in real-time, data drawn from electronic invoices with the authorities. This would allow Member States to keep a close eye on the trail of VAT collected and to intervene when there is suspicion of fraudulent practices. The second objective involves introducing a harmonised framework for charging VAT in passenger transport and short-term accommodation platforms. The third objective is to adopt measures lowering VAT compliance costs for businesses operating across borders. For the proposal to become a directive, the Council needs to vote on it unanimously after having consulted the European Parliament and the European Economic and Social Committee. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages in the legislative procedure.

Briefing [EN](#)

## [Proposal for a simplification of VAT rules for e-commerce \(imports\)](#)

Type af publikation Briefing

Dato 14-11-2023

Forfatter BAERT Pieter

Politikområde Skattespørgsmål

Nøgleord DEN EUROPÆISKE UNION | distribution | elektronisk handel | EU-forslag | EU-import | EU-lovgivning | FINANSER | forbrug | forenkling af formaliteter | INTERNATIONALE RELATIONER | kundekreds | leverandør | LOVBESTEMMELSER | markedsføring | moms | overtrædelse af fiskale bestemmelser | samarbejdspolitik | skatteforhold | skatteopkrævning | strafferet | toldpolitik | tredjeland | varer og tjenesteydelser | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM | økonomisk samkvem

**Resumé** The rise of e-commerce has required the system of value-added tax (VAT) to adapt and ensure that the rules allow for a smooth and fraud-proof transaction between customer and seller. The major overhaul of the VAT rules for e-commerce in 2021 introduced a series of important simplifications for businesses, such as the creation of an import one-stop shop (IOSS). The IOSS allows businesses to declare and remit VAT on all their business-to-consumer (B2C) distance sales of imported goods across the EU (i.e. goods bought online by a customer established in the EU with the goods dispatched from a third country) through one single VAT return, rather than in each country where they make a sale. However, at the moment, the IOSS operates with a threshold, whereby the distance selling of goods with a value above €150 cannot be declared in the IOSS. Having assessed that the €150 threshold constitutes a burden to businesses, the Commission proposed on 17 May 2023 to further expand the IOSS by removing the threshold entirely. This change would open the use of the IOSS to a wider range of businesses, which would benefit from lower compliance costs. The proposal is subject to a special legislative procedure, requiring unanimous support in the Council, following consultation of the European Parliament and the European Economic and Social Committee. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

## [Taxation in times of high inflation](#)

Type af publikation Oversigt

Dato 21-10-2022

Forfatter BAERT Pieter

Politikområde Skattespørgsmål | Økonomiske og Monetære Anliggender

Nøgleord FINANSER | forbrug | forbrugerbeskyttelse | inflation | moms | pris | prisforhøjelse | skatteforhold | skatteopkrævning | skatteret | ØKONOMI | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM | økonomisk situation

**Resumé** A sustained period of high inflation will impact the total sum of a country's tax receipts and the overall composition of its tax revenue. In particular, an overall rise in consumer prices will automatically push up value added tax (VAT) receipts. In response to the current rise in prices, notably for energy, the European Commission has issued guidance to clarify the options available to Member States under EU tax law to support struggling households and businesses.

Oversigt [EN](#)

## [More flexible VAT rates](#)

Type af publikation Briefing

Dato 26-09-2022

Forfatter BAERT Pieter

Politikområde Skattespørgsmål

Nøgleord beregningsgrundlag for skat | DEN EUROPÆISKE UNION | digitalt indre marked | distribution | EU-forslag | EU-institutioner og EU-forvaltning | EU-lovgivning | EU-udvælgelsesprøve | europæisk integration | FINANSER | fiskal harmonisering | handelspolitik | konsekvensundersøgelse | levering | markedsføring | moms | samhandel inden for EU | skatteforhold | skattefradrag | skattefritagelse | skatteoprævning | udførelse af tjenesteydelser | ØKONOMI | økonomisk analyse | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Value added tax (VAT) is an important source of revenue for national governments and the European Union (EU) budget and, from an economic point of view, a very efficient consumption tax. However, the rules governing value added tax as applied to intra-Community trade are almost 30 years old and the current common EU VAT system is both complicated and vulnerable to fraud. Businesses doing cross-border trade face high compliance costs and the administrative burden of national tax administrations is also excessive. In January 2018, the European Commission adopted a proposal to amend Directive 2006/112/EC (the VAT Directive) and reform the rules by which Member States set VAT rates. Whilst the Commission's proposal was heavily amended, the Council adopted a revision to the VAT rate-setting rules in April 2022, modernising the list of products to which non-standard VAT rates can be applied, and in particular bringing the rules closer in line with the wider objectives of the EU (EU Green Deal, digitalisation, health). Third edition of a briefing originally drafted by Ana Claudia Alfieri. 'EU legislation in progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

## [Possible Solutions for Missing Trader Intra-Community Fraud](#)

Type af publikation Studie

Dato 21-06-2022

Ekstern forfatter Jack MALAN and Ivan BOSCH CHEN, Centre for Strategy & Evaluation Services (CSES). Two external experts assisted the CSES team: Professor Marie LAMENSCH Professor (UCLouvain and Vrije Universiteit Brussel) and Stefano PAVESI (Ernst & Young).

Politikområde Budget | Budgetkontrol

Nøgleord ARBEJDE OG BESKÆFTIGELSE | bedrageri | beskæftigelse | betalingssystem | digital teknologi | digitale færdigheder | distribution | FINANSER | fri kapitalbevægelighed | fri udveksling af tjenesteydelser | handelspolitik | handelspolitik | handelsrepræsentant | handlende | information og informationsbehandling | LOVBESTEMMELSER | moms | næringsfrihed | PRODUKTION, TEKNOLOGI OG FORSKNING | rettigheder og friheder | skatteforhold | strafferet | teknologi og tekniske bestemmelser | teknologisk forandring | UDDANNELSE OG KOMMUNIKATION | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé This study examines the problem of Missing Trader Intra-Community (MTIC) Fraud, the nature and scale of its impact on the EU's finances, and potential solutions. The solutions that are assessed are: Split Payment Methods, Electronic Clearance Procedure (a digital solution), Real-Time Reporting (and TX++), VAT Coin, and the Definitive VAT system (and proposed amendments). Recommendations are made regarding the most appropriate solution.

Studie [EN](#)

Kort resumé [DE](#), [FR](#)

## [Fair and simpler taxation supporting the recovery strategy](#)

Type af publikation Briefing

Dato 15-02-2022

Forfatter SAULNIER JEROME LEON

Politikområde Europæisk Merværdi

Nøgleord FINANSER | LOVBESTEMMELSER | moms | overtrædelse af fiskale bestemmelser | selskabsskat | skatteforhold | skatteunddragelse | strafferet

Resumé Two European Added Value Assessments (EAVAs) studies on Value Added Tax (VAT) and Corporate Income Tax (CIT) for the European Parliament's subcommittee on Tax Matters (FISC), identified the gaps in EU legislation in these areas and evaluated the European added value of various policy options to address these gaps.

Briefing [EN](#)

## Fair and simpler taxation supporting the recovery strategy – Ways to improve exchange of information and compliance to reduce the VAT gap

Type af publikation Studie

Dato 20-09-2021

Forfatter SAULNIER JEROME LEON

Politikområde Europæisk Merværdi

Nøgleord administrative formaliteter | beskatning af den digitale økonomi | europæisk skattesamarbejde | FINANSER | fiskal harmonisering | grænseoverskridende samarbejde | INTERNATIONALE RELATIONER | LOVBESTEMMELSER | moms | overtrædelse af fiskale bestemmelser | POLITIK | samarbejdspolitik | skatteforhold | skattereform | strafferet | udøvende magt og offentlig forvaltning | ØKONOMI | økonomisk analyse | økonomisk analyse | økonomisk opsving | økonomisk situation

**Resumé** Member States have agreed that the definitive VAT reform in the EU should proceed only if it can be demonstrated that its impact on reducing the VAT gap is substantial and if the burden on businesses is also reduced. This study analyses these issues in detail, with a view to identifying possible challenges for the EU and on evaluating the European Added Value (EAV) of potential policy options to address these challenges. The study also includes a thorough comparative economic analysis of the EAV of a series of scenarios based upon the policy options identified. The results confirm that complexity remains the main factor behind both the VAT gap and the high level of compliance costs for businesses in all scenarios. Regarding the impact of each scenario compared to the baseline in 2025, the study finds an EAV of around €39 billion for the scenario of extended cooperation with exchange of information and a one-stop shop. This can be broken down into a reduction of the VAT gap of around €29 billion, and a reduction of the compliance costs for businesses of almost €10 billion. A slightly higher EAV of around €45 billion is found for the scenario of extended cooperation with a definitive VAT regime and a one-stop shop. Finally, a higher EAV of €71 billion is found for the most ambitious scenario, including establishment of an EU treasury and VAT administered at EU level. This most ambitious scenario is, however, rather unlikely to gather sufficient support at the current juncture and would also require substantial Treaty change. As the definitive VAT regime continues to be delayed, this evaluation also emphasises the potential for a scenario of extended cooperation through reinforced exchange of information and a one-stop shop. However, the extent to which Member States are likely to coordinate a concerted move, as assumed by some commentators, remains to be demonstrated at this stage.

Studie [EN](#)

## Missing Trader Intra-Community Fraud

Type af publikation Briefing

Dato 17-06-2021

Forfatter POUWELS Alexandra Cynthia Jana

Politikområde Budget | Budgetkontrol

Nøgleord Den Europæiske Anklagemyndighed | DEN EUROPÆISKE UNION | Det Europæiske Kontor for Bekæmpelse af Svig | dokumentation | EU-institutioner og EU-forvaltning | EU-lovgivning | europæisk integration | europæisk skattesamarbejde | FINANSER | handelspolitik | indre marked | LOVBESTEMMELSER | medlemsstatskompetence | moms | overtrædelse af fiskale bestemmelser | POLITIK | rapport | Rådet for Den Europæiske Union | samhandel inden for EU | skatteforhold | skattefritagelse | strafferet | UDDANNELSE OG KOMMUNIKATION | valgprocedure og valghandling | énstemmighed | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

**Resumé** Value added tax (VAT) fraud has an extensive impact on the European Union (EU) budget. As missing trader intra-community (MTIC) fraud is the biggest kind of VAT fraud it would be beneficial to fight this kind of fraud to a larger extent.

Briefing [EN](#)

## Own resources of the European Union: Reforming the EU's financing system

Type af publikation Briefing

Dato 09-06-2021

Forfatter D'ALFONSO Alessandro

Politikområde Budget | EP's og Rådets Vedtagelse af Lovgivning

Nøgleord administrativ ledelse | budget | budgetpolitik | budgetprocedure | DEN EUROPÆISKE UNION | egne indtægter | EU's almindelige budget | EU-afgørelse | EU-finanser | EU-lovgivning | FINANSER | finansiell forvaltning | flerårig finansiell ramme | moms | offentlige finanser og budgetpolitik | skatteforhold | toldafgifter | toldpolitik | udarbejdelse af EU-ret | VIRKSOMHEDER OG KONKURRENCE | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

**Resumé** On 1 June 2021, the decision that reforms the financing system of the EU budget entered into force, following its ratification by all Member States. It introduces three significant innovations in the own resources system, applying retroactively from 1 January 2021. The maximum level of resources that can be called from Member States permanently rises from 1.20 % to 1.40 % of EU gross national income (GNI). A temporary increase in the own resources ceiling, worth a further 0.60 % of EU GNI, is devoted exclusively to the financing of Next Generation (NGEU), enabling the Commission to borrow resources on an unprecedented scale on the capital markets, with a view to financing the recovery. A national contribution linked to non-recycled plastic packaging waste is introduced, the first new EU own resource to be created since 1988. In addition, Parliament pushed for a broader reform of the financing system underlining that the introduction of a basket of new own resources should cover at least the repayment costs of NGEU (for both principal and interest). Parliament managed to include a detailed roadmap for the introduction of various additional new own resources by 2026 in the interinstitutional agreement on budgetary matters with the Council and the European Commission. Envisaged resources are linked to EU policies on climate and the single market. Fourth edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

## Implementing the Own Resources Decision

Type af publikation Oversigt

Dato 22-03-2021

Forfatter D'ALFONSO Alessandro

Politikområde Budget

Nøgleord budget | budgetindtægter | DEN EUROPÆISKE UNION | egne indtægter | emballageprodukt | EU's budget | EU-finanser | EU-forslag | EU-lovgivning | FINANSER | indtægt | INDUSTRI | kemi | markedsføring | MILJØ | miljødelæggelse | moms | parlamentarisk arbejde | plast | plastaffald | POLITIK | regnskabsforvaltning | skatteforhold | vedtagelse af lov | VIRKSOMHEDER OG KONKURRENCE | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé During its March II plenary session, the European Parliament is scheduled to vote on three Council regulations that complete the architecture of the revenue system of the EU budget. The consent procedure applies to the implementing measures, while legislative opinions (consultation procedure) are to be adopted on the operational provisions. Prior to the votes, Parliament will hold a joint debate on the broader reform of EU own resources, for which a roadmap and guiding principles have recently been established in the interinstitutional agreement on budgetary matters between Parliament, Council and the Commission.

Oversigt [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

## Addressing the VAT gap in the EU

Type af publikation Briefing

Dato 17-12-2020

Forfatter KARABOYTCHEVA Miroslava Kostova

Politikområde Økonomiske og Monetære Anliggender

Nøgleord beskatning af den digitale økonomi | budget | budgetindtægter | coronavirussygdom | elektronisk handel | epidemi | europæisk skattesamarbejde | FINANSER | markedsføring | moms | skatteforhold | skatteopkrævning | skatteret | SOCIALE SPØRGSMÅL | sundhed | ØKONOMI | økonomisk analyse | økonomisk konsekvens | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Among indirect taxes, value added tax (VAT) has the highest share in the Member States' indirect taxation revenues and is an important source of income for the EU budget too. Therefore, estimations and actions to narrow the difference between expected and actual VAT revenues – the VAT gap – are important. According to the European Commission, the EU VAT gap stood at €140 billion in 2018 and could fall below €130 billion in 2019. However, Covid-19-related containment measures have hurt Member States' economies and eroded the VAT base. As a result, the VAT gap may reach over €164 billion in 2020. A broad VAT gap requires urgent action for improving voluntary compliance, achieving better administrative cooperation and enhancing the performance of national tax administrations. Recent EU legislative initiatives have addressed these needs, while also seeking to adapt the VAT system to the challenges of the modern economy. The VAT e-commerce package applicable from 2021 is a good example of these efforts. Another is the adoption in July 2020 of a tax package aimed to combat tax fraud. The package includes a Tax action plan, a communication on 'Good Tax Governance' and a proposal to amend Directive 2011/16/EU on administrative cooperation in the field of taxation. The European Union is a global leader in the digitalisation of VAT compliance, and its work on drawing up the legislative framework for applying VAT in the digital economy spans a number of years. Noteworthy is the requirement for non-EU businesses providing digital services to private consumers in the EU Member States to register for VAT and charge VAT based on destination, which set an example to emulate by other non-EU countries.

Briefing [EN](#)

## "Jeg vil have mine penge tilbage" Historien om nationale rabatter

Type af publikation Oversigt

Dato 19-02-2020

Ekstern forfatter Zareh Asatryan, Annika Havlik, Friedrich Heinemann, Justus Nover, Marta Pilati

Politikområde Budget | Budgetkontrol | Langtidsplanlægning

Nøgleord dokumentation | FINANSER | historisk fremstilling | moms | skatteforhold | tilbagebetaling af skat | UDDANNELSE OG KOMMUNIKATION

Resumé Et kort overblik over historien om ordningen for egne indtægter og dens rabatter.

Oversigt [DA](#), [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [NL](#), [SV](#), [PL](#)

## Tackling VAT fraud related to e-commerce

Type af publikation Oversigt

Dato 10-12-2019

Forfatter REMEUR Cécile

Politikområde Økonomiske og Monetære Anliggender

Nøgleord bekæmpelse af grov kriminalitet | elektronisk handel | FINANSER | grænseoverskridende dimension | LOVBESTEMMELSER | markedsføring | moms | overtrædelse af fiskale bestemmelser | region og regionalpolitik | skatteforhold | SOCIALE SPØRGSMÅL | socialt liv | strafferet | ØKONOMI | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Changes to the value added tax (VAT) regulatory framework for e-commerce introduced the destination principle for cross-border business-to-consumer (B2C) transactions. Identification of the online businesses supplying goods and services to customers in other Member States is going to be key when it comes to ensuring compliance with VAT rules and addressing e-commerce VAT fraud. Parliament is due to vote on two Commission proposals in plenary in December.

Oversigt [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

## [Payment service providers and the fight against e-commerce VAT fraud](#)

Type af publikation Briefing

Dato 24-10-2019

Forfatter KRAMER Esther

Politikområde Det Indre Marked og Toldunionen | Forudgående Konsekvensanalyse | Økonomiske og Monetære Anliggender

Nøgleord bekæmpelse af grov kriminalitet | betaling | elektronisk handel | FINANSER | LOVBESTEMMELSER | markedsføring | moms | overtrædelse af fiskale bestemmelser | regnskabsforvaltning | skatteforhold | SOCIALE SPØRGSMÅL | socialt liv | strafferet | udførelse af tjenesteydelser | VIRKSOMHEDER OG KONKURRENCE | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé This briefing analyses the quality of the IA accompanying the Commission's proposal to transmit payment service providers' data to the national tax authorities of the EU Member States in order to combat cross-border e-commerce VAT fraud. The IA focuses on the economic impacts, namely the potential recovery of VAT loss by Member States, which is expected to outweigh the costs of the initiative (even though benefits and costs could not be quantified with certainty). Regional divergences are acknowledged in the IA, but not assessed. The IA also admits that a key assumption, the improved cooperation with third countries, remains uncertain (it could imply counterproductive trade diversion towards extra-EU areas).

Briefing [EN](#)

## [Detailed technical measures for the definitive VAT system for cross-border goods trade](#)

Type af publikation Briefing

Dato 20-06-2019

Forfatter REMEUR Cécile

Politikområde EP's og Rådets Vedtagelse af Lovgivning | Økonomiske og Monetære Anliggender

Nøgleord administrative formaliteter | DEN EUROPÆISKE UNION | distribution | dokumentation | erhvervsskat | EU-forslag | EU-institutioner og EU-forvaltning | EU-lovgivning | europæisk skattesamarbejde | FINANSER | fiskal harmonisering | handelspolitik | levering | markedsføring | moms | organisation af transport | POLITIK | rapport | samhandel inden for EU | skatteforhold | skatteforhold | TRANSPORT | UDDANNELSE OG KOMMUNIKATION | udførelse af tjenesteydelser | udvalg (EP) | udøvelse af magt og offentlig forvaltning | varetransport | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé The common European value added tax (VAT) system was set up in 1967, and reformed in 1993, to adapt it to the entry into force of the European Union (EU) internal market. The existing rules governing intra Community trade were therefore intended to be transitory. While VAT has become an important source of revenue for both national governments and the EU budget, the current system is ill-adapted to the challenges of a modern economy. A substantial review was initiated as from 2016, to update the EU VAT system and make it less vulnerable to fraud, as described in the April 2016 VAT action plan. The proposal, adopted on 25 May 2018, would amend the VAT Directive (Directive 2006/112/EC), to introduce detailed technical measures for the definitive VAT system for intra-EU business to business (B2B) trade in goods. The present proposal follows and complements the adoption of Council Directive (EU) 2018/1910 on 4 December 2018. The Parliament adopted its position on the proposal on 12 February 2019; the Council has yet to finalise its position. Third edition of a briefing originally drafted by Ana Claudia Alfieri, and subsequently updated by Laura Puccio. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

## [Protection of EU financial interest on customs and VAT: cooperation of national tax and customs authorities to prevent fraud](#)

Type af publikation Studie

Dato 08-04-2019

Ekstern forfatter Deloitte Consulting  
Johan Van der Paal  
Aili Nurk  
Daan de Vlieger  
Hadrien Janne  
Maruca de Ramon  
Philippe Heeren  
Emma Kissane

Politikområde Budget | Budgetkontrol | Det Indre Marked og Toldunionen

Nøgleord bekæmpelse af grov kriminalitet | DEN EUROPÆISKE UNION | EU's budget | EU-finanser | EU-lovgivning | FINANSER | LOVBESTEMMELSER | moms | overtrædelse af fiskale bestemmelser | skatteforhold | SOCIALE SPØRGSMÅL | socialt liv | strafferet | svig mod Unionen | toldpolitik | toldsvig | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé The losses from customs and VAT fraud impact the Member States' contributions to the EU budget. This study aims to describe the current levels of fraud and map and analyse the effectiveness of the EU cooperation measures in tackling fraud. The first conclusion is that the lack of methodology for measuring customs gap or its elements, such as losses from customs fraud, prevents tailored risk based policy responses. As a second conclusion, current cooperation channels are underused, but recent developments have been positive and new proposals are expected to strengthen the joint fight against fraud.

Studie [EN](#)

## Study in focus: VAT Fraud - Economic impact, challenges and policy issues

Type af publikation Oversigt

Dato 15-03-2019

Forfatter DESSIMIROVA Denitza

Politikområde Skattespørgsmål

Nøgleord DEN EUROPÆISKE UNION | EU-lovgivning | FINANSER | LOVBESTEMMELSER | moms | overtrædelse af fiskale bestemmelser | skatteforhold | strafferet | svig mod Unionen

Resumé This note, prepared by Policy department A, summarises the main findings, conclusions and recommendations presented in the study on Vat Fraud which was published in October 2018.

Oversigt [EN](#)

## Introducing the definitive VAT system for B2B cross-border trade

Type af publikation Briefing

Dato 15-01-2019

Forfatter REMEUR Cécile

Politikområde EP's og Rådets Vedtagelse af Lovgivning | International Handel | Økonomiske og Monetære Anliggender

Nøgleord beregningsgrundlag for skat | DEN EUROPÆISKE UNION | distribution | EF-direktiv | EU-lovgivning | europæisk integration | europæisk skattesamarbejde | FINANSER | fiskal harmonisering | forbrug | forsvar | handelspolitik | indre marked | INTERNATIONALE RELATIONER | konsekvensundersøgelse | levering | markedsføring | moms | samhandel inden for EU | skatteforhold | udførelse af tjenesteydelser | varer og tjenesteydelser | våbenforsyning | ØKONOMI | økonomisk analyse | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Value added tax (VAT) is a consumption tax borne by the final consumer. It is an important source of revenue for national governments and the European Union (EU) budget. However, the existing rules governing intra-Community trade are 25 years old and the current common EU VAT system is still 'transitional'. This framework presents problems such as vulnerability to fraud, compliance costs for businesses and also a heavy administrative burden for national authorities. It is under review along the lines of the April 2016 VAT Action Plan. The reform of the VAT framework towards a definitive VAT system for intra-Community business-to-business (B2B) transactions is planned in several consecutive steps. The first step focuses on B2B transactions in goods, while the second one in services. Directive 2018/1910, adopted on 4 December 2018, was put forward by the Commission in October 2017 as part of the 'definitive VAT system package'. The directive amends the VAT Directive (Directive 2006/112/EC) so as to introduce the basic features of the definite VAT system for business-to-business (B2B) goods transactions. Second edition of a briefing originally drafted by Ana Claudia Alfieri. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

## Stronger administrative cooperation in the VAT field

Type af publikation Briefing

Dato 15-01-2019

Forfatter REMEUR Cécile

Politikområde EP's og Rådets Vedtagelse af Lovgivning | Økonomiske og Monetære Anliggender

Nøgleord administrativt samarbejde | bedrageri | DEN EUROPÆISKE UNION | EU-forslag | EU-lovgivning | europæisk skattesamarbejde | FINANSER | handelspolitik | internt marked | LOVBESTEMMELSER | moms | POLITIK | samhandel inden for EU | skatteforhold | skatteopkrævning | skatteret | skattesvig | skatteyder | strafferet | udøvende magt og offentlig forvaltning | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Value added tax (VAT) is a very efficient consumption tax and an important source of revenue for both national and European budgets. However, the rules governing common EU VAT system are 25 years old. A substantial review was initiated from 2016 onwards in order to update it and make it less vulnerable to fraud. The reform of the VAT framework towards a definitive VAT system for intra-Community business-to-business (B2B) transactions was planned in several consecutive steps. The Commission proposal to amend Regulation 904/2010 (Regulation on VAT administrative cooperation) was initially put forward on October 2017, as part of the 'definitive VAT system package' and was itself amended on 30 November 2017. The resulting Regulation 2018/1541 was adopted on 2 October 2018, and applies in full as of 1 January 2020. It introduces the concept of the 'certified taxable person' and measures aimed at enhancing cooperation between Member States, improving cooperation between tax authorities and law enforcement bodies and addressing cross-border refund issues. Second edition of a briefing originally drafted by Ana Claudia Alfieri. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

## Reduced VAT rate for e-publications

Type af publikation Briefing

Dato 19-12-2018

Forfatter REMEUR Cécile

Politikområde Det Indre Marked og Toldunionen | EP's og Rådets Vedtagelse af Lovgivning | Kultur | Skattespørgsmål | Økonomiske og Monetære Anliggender

Nøgleord avis | beregningsgrundlag for skat | bogindustri | distribution | dokumentation | elektronisk publicering | EU-medlemsstat | FINANSER | fiskal harmonisering | GEOGRAFI | kommunikation | levering | markedsføring | moms | skatteforhold | skatteoprævning | tidsskrift | UDDANNELSE OG KOMMUNIKATION | udførelse af tjenesteydelser | økonomisk geografi | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé The fact that print and digital publications have been subject to separate value added tax (VAT) rates essentially means that products that are considered to be comparable and substitutable have been treated differently to one another. This situation resulted from rules which, on the one hand, allowed Member States to apply reduced rates to printed publications, but on the other excluded this possibility for digital publications. In addition, the evolution in the VAT framework means that VAT on digital services should be levied in the Member State where the consumer is based (thus protecting the single market from application of different rates within a Member State because of the different location of providers). The question of broadening the possibility to apply reduced rates to all publications, be they print or digital, was addressed as part of the VAT digital single market package. The amendment to the VAT directive was adopted by the Council on 6 November 2018, after the European Parliament had delivered its opinion on 1 June 2017. The new rules allow Member States to apply the reduced rate to e-publications, as from 4 December 2018.

Briefing [EN](#)

## Policy Departments' Monthly Highlights - December 2018

Type af publikation Oversigt

Dato 10-12-2018

Politikområde Beskæftigelse | Budget | Kønsspørgsmål, Ligestilling og Mangfoldighed | Menneskerettigheder | Uddannelse

Nøgleord anerkendelse af faglige kvalifikationer | ARBEJDE OG BESKÆFTIGELSE | beskæftigelse | DEN EUROPÆISKE UNION | Det Forenede Kongerige | dokumentation | domstolskompetence | EU-finanser | EU-institutioner og EU-forvaltning | EU-publikation | Europa | europæisk integration | europæiske struktur- og investeringsfonde | FINANSER | formidling af EU-information | GEOGRAFI | LOVBESTEMMELSER | moms | politisk geografi | retsvæsen | seksualforbrydelse | skatteforhold | skattesvig | skatteunddragelse | strafferet | UDDANNELSE OG KOMMUNIKATION | udtræden af EU | udvalg (EP) | økonomisk geografi

Resumé The Monthly Highlights publication provides an overview, at a glance, of the on-going work of the policy departments, including a selection of the latest and forthcoming publications, and a list of future events.

Oversigt [EN](#)

## VAT for small enterprises

Type af publikation Briefing

Dato 25-10-2018

Forfatter REMEUR Cécile

Politikområde EP's og Rådets Vedtagelse af Lovgivning | Økonomiske og Monetære Anliggender

Nøgleord administrative formaliteter | DEN EUROPÆISKE UNION | EU-forslag | EU-lovgivning | FINANSER | fiskal harmonisering | forenkling af lovgivningen | international handel | liberalisering af samhandel | LOVBESTEMMELSER | mindre virksomhed | moms | omsætning | POLITIK | regnskabsforvaltning | retskilder og retsområder | skatteforhold | skattefritagelse | skatteret | udøvende magt og offentlig forvaltning | VIRKSOMHEDER OG KONKURRENCE | virksomhedstyper | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Value added tax (VAT) is a consumption tax borne by the final consumers and collected by businesses as taxable persons. Businesses have VAT administrative obligations and act as VAT collectors. This generates compliance costs that are higher for small and medium-sized enterprises (SMEs) than for bigger businesses, in spite of the small business exemption, especially in the case of cross-border activities. The proposal for a revision of the VAT Directive relating to the common system of value added tax as regards the special scheme for small enterprises simplifies the rules, so as to reduce VAT compliance costs for SMEs by introducing simpler measures regarding invoicing, VAT registration, accounting and returns for SMEs, whether they operate in wholly domestic markets only or also across borders in the EU. The legislative proposal falls under the consultation procedure. The European Parliament adopted its resolution on 11 September 2018, and the proposal is now with the Council. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure. Please note this document has been designed for on-line viewing.

Briefing [EN](#)

## Plenary round-up – Strasbourg, October I 2018

Type af publikation Oversigt

Dato 05-10-2018

Forfatter FERGUSON CLARE | SOCHACKA KATARZYNA

Politikområde EU's Demokrati, Institutionelle og Parlamentariske Forhold

Nøgleord Asien - Oceanien | audiovisuel industri | budget | DEN EUROPÆISKE UNION | Det Europæiske Råd | EU's forbindelser | EU-institutioner og EU-forvaltning | Eurojust | Europa | europæisk integration | FINANSER | fiskal harmonisering | flygtningehjælp | folkeafstemning | Forenede Nationer | GEOGRAFI | grænseoverskridende datastrøm | INTERNATIONALE ORGANISATIONER | INTERNATIONALE RELATIONER | kommunikation | markedsføring | moms | Nordmakedonien | POLITIK | politisk geografi | samarbejdspolitik | skatteforhold | Tyrkiet | UDDANNELSE OG KOMMUNIKATION | udførelse af tjenesteydelser | UNRWA | valgprocedure og valghandling | ændringsbudget | økonomisk geografi | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé The highlight of the October I plenary session was the debate on the preparation of the European Council meeting on 18 and 19 October 2018. The series of debates on the Future of Europe continued, this time with the Prime Minister of Estonia, Jüri Ratas. Montenegro's President, Milo Đukanović, also addressed Parliament in a formal sitting. Parliament adopted, inter alia, legislative proposals on: audiovisual media services; VAT rules; strengthening the EU Agency for Criminal Justice Cooperation (Eurojust); mutual recognition of freezing and confiscation of criminal assets; the free flow of non-personal data within the EU; health technology assessment; and emission performance standards for new passenger cars and light commercial vehicles. Parliament also voted its public procurement package, as well as a report on an amending budget regarding changes to pre-accession aid to Turkey.

Oversigt [EN](#)

## Tax collection in Greece: State of play - June 2018

Type af publikation Indgående analyse

Dato 19-06-2018

Forfatter ANGERER Jost

Politikområde Finansielle Spørgsmål og Bankanliggender | Skattespørgsmål | Økonomiske og Monetære Anliggender

Nøgleord bruttonationalprodukt | dataindsamling | datamatik og databehandling | Europa | FINANSER | GEOGRAFI | Grækenland | indkomstskat | moms | nationalregnskab | politisk geografi | skatteforhold | skatteopkrævning | statistik | UDDANNELSE OG KOMMUNIKATION | ØKONOMI | økonomisk analyse | økonomisk analyse | økonomisk geografi

Resumé This briefing provides an overview of taxation developments in Greece, based on the following recent data: (1) latest publicly available facts and figures from the Greek tax administration, Eurostat and the OECD; (2) progress on tax reforms as assessed by the Commission in its latest publicly available reports under the ESM programme for Greece.

Indgående analyse [EN](#)

## Value added tax: Administrative cooperation and combating fraud

Type af publikation Briefing

Dato 15-02-2018

Forfatter DELIVORIAS Angelos

Politikområde EP's og Rådets Vedtagelse af Lovgivning | Økonomiske og Monetære Anliggender

Nøgleord bedrageri | beregningsgrundlag for skat | DEN EUROPÆISKE UNION | distribution | EU-forslag | EU-lovgivning | FINANSER | fiskal harmonisering | konsekvensundersøgelse | levering | LOVBESTEMMELSER | lovgivningsprocedure | markedsføring | moms | parlamentarisk arbejde | POLITIK | rådgøringsprocedure | skatteforhold | skattefradrag | skattefritagelse | skatteopkrævning | strafferet | udførelse af tjenesteydelser | ØKONOMI | økonomisk analyse | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé This proposal was part of a package of proposed EU legislation that aims to modernise the VAT regime for cross-border B2C e-commerce. It provides the basis for the underlying IT infrastructure and the necessary cooperation by Member States to ensure the success of the extension of the mini-one-stop-shop (MOSS). It contains provisions relating to – among other things – the exchange of information between competent authorities of Member States, and the control of transactions and taxable persons, as well as Member States granting to the Commission access to statistical information contained in their electronic systems. The regulation, significantly amended, was adopted by the Council – after consulting the European Parliament – on 5 December 2017. It is accompanied by Council Directive 2017/2455, which amends Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods; see our separate briefing on this dossier – 2016/0370(CNS). Final edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

## Amending VAT rules on distance sales

Type af publikation Briefing

Dato 15-02-2018

Forfatter DELIVORIAS Angelos

Politikområde EP's og Rådets Vedtagelse af Lovgivning | Økonomiske og Monetære Anliggender

Nøgleord administrativt samarbejde | DEN EUROPÆISKE UNION | elektronisk handel | EU-forslag | EU-import | EU-lovgivning | FINANSER | information og informationsbehandling | INTERNATIONALE RELATIONER | kommunikation | LOVBESTEMMELSER | markedsføring | moms | overtrædelse af fiskale bestemmelser | parlamentarisk arbejde | POLITIK | radiospredning | revision af lov | rådføringsprocedure | samarbejdspolitik | skatteforhold | skattefritagelse | strafferet | telekommunikation | tredjeland | UDDANNELSE OG KOMMUNIKATION | udveksling af information | udøvende magt og offentlig forvaltning | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM | økonomisk samkvem

Resumé Since 1 January 2015, for some mobile transactions linked to telecommunications, broadcasting and electronically supplied services to non-taxable persons (business-to-consumer, B2C), the destination principle is applicable for value added tax – i.e. the VAT should be paid to the Member State where the consumer is located, via the mini-one-stop-shop (MOSS) portal. In its VAT digital single market package, published on 1 December 2016, the Commission proposed to extend payment possibilities through MOSS to online supply of goods and cross-border services to final consumers. The portal would also be extended to include payment for imports of small consignments of a value not exceeding €150. The directive, significantly amended, was adopted by the Council – after consulting the European Parliament – on 5 December 2017. It is accompanied by Council Regulation 2017/2454. See also our separate briefing on the parallel dossier on improving administrative cooperation on VAT issues: 2016/0371(CNS). Second edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

## Generel skattepolitik

Type af publikation EU-faktablade

Dato 01-11-2017

Forfatter PATERNOSTER Dario

Politikområde Økonomiske og Monetære Anliggender

Nøgleord ARBEJDE OG BESKÆFTIGELSE | arbejdskraftens frie bevægelighed | bekæmpelse af diskrimination | beskæftigelse | direkte skat | dobbeltbeskatning | europæisk skattesamarbejde | FINANSER | fiskal harmonisering | fri kapitalbevægelighed | fri kapitalbevægelighed | LOVBESTEMMELSER | moms | rettigheder og friheder | skatteforhold | skatteunddragelse | skattevæsen

Resumé Beføjelsen til at opkræve skatter er et centralt element i EU-medlemsstaternes suverænitet på et område, hvor medlemsstaterne har tilkendt Unionen begrænsede kompetencer. Udarbejdelsen af EU's skattebestemmelser sigter mod et velfungerende indre marked, og harmoniseringen af indirekte beskatning blev behandlet på et tidligere tidspunkt og på mere indgående vis end den direkte beskatning. Sideløbende med disse bestræbelser optræder EU sin kamp mod skatteunddragelse og skatteundgåelse, som udgør en trussel mod loyal konkurrence og er årsag til et større tab i skatteindtægter. Ifølge traktaten skal skattemæssige foranstaltninger vedtages enstemmigt af medlemsstaterne. Mens skattepolitikken i høj grad påvirkes af EU-Domstolens retspraksis, har Europa-Parlamentet kun ret til at blive hørt i denne henseende, bortset fra i budgetspørgsmål, hvor Parlamentet i sin egenskab af budgetmyndighed deler beslutningsbeføjelserne med Rådet.

EU-faktablade [BG](#), [CS](#), [DA](#), [DE](#), [EL](#), [EN](#), [ES](#), [FI](#), [FR](#), [HU](#), [IT](#), [LT](#), [LV](#), [NL](#), [PT](#), [RO](#), [SV](#), [ET](#), [HR](#), [MT](#), [PL](#), [SK](#), [SL](#)

## Indirekte beskatning

Type af publikation EU-faktablade

Dato 01-11-2017

Forfatter RAKIC Drazen

Politikområde Økonomiske og Monetære Anliggender

Nøgleord alkoholholdig drik | beregningsgrundlag for skat | DEN EUROPÆISKE UNION | drikkevarer og sukker | ENERGI | energipolitik | energiprodukt | EU-finanser | europæisk integration | europæisk skattesamarbejde | FINANSER | fiskal harmonisering | handelspolitik | indirekte skat | indre marked | LANDBRUGSVAREINDUSTRI | moms | momsindtægter | punktafgift | samhandel inden for EU | skatteforhold | skatteopkrævning | tobak | vegetabilsk produkt | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Til de indirekte skatter hører moms og punktafgifter på alkohol, tobaksprodukter og energi. Det fælles momssystem anvendes generelt på varer og tjenesteydelser, der købes eller sælges til brug eller forbrug i EU. Der opkræves punktafgifter på salg eller brug af bestemte produkter. EU's lovgivningsaktiviteter har til formål at koordinere og harmonisere momslovgivningen samt punktafgifterne på alkohol, tobak og energi med henblik på at sikre, at det indre marked fungerer korrekt.

EU-faktablade [BG](#), [CS](#), [DA](#), [DE](#), [EL](#), [EN](#), [ES](#), [FI](#), [FR](#), [HU](#), [IT](#), [LT](#), [LV](#), [NL](#), [PT](#), [RO](#), [SV](#), [ET](#), [HR](#), [MT](#), [PL](#), [SK](#), [SL](#)

## Understanding non-tariff barriers in the single market

Type af publikation Briefing

Dato 09-10-2017

Forfatter SZCZEPANSKI Marcin

Politikområde Det Indre Marked og Toldunionen | Økonomiske og Monetære Anliggender

Nøgleord afgivelse af tilbud | DEN EUROPÆISKE UNION | digitalt indre marked | EU-lovgivning | europæisk integration | FINANSER | handelspolitik | ikketoldmæssig handelshindring | indre marked | international handel | kollaborativ økonomi | moms | offentlig kontrakt | princippet om gensidig anerkendelse | PRODUKTION, TEKNOLOGI OG FORSKNING | skatteforhold | standardisering | teknologi og tekniske bestemmelser | ØKONOMI | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM | økonomisk struktur

**Resumé** Despite the achievements of single market integration, many non-tariff barriers (NTBs) persist, preventing realisation of its full economic potential. These arise from laws, technical regulations and practices, and create obstacles for trade. NTBs can be of a general character, such as problems with the implementation and enforcement of EU law at the national level, missing or differing e-government solutions, or complex VAT requirements in intra-EU trade. NTBs can also be sector-specific and concern only specific markets for goods, services or retail. Accordingly, the EU is tackling NTBs with a mix of general and sectoral initiatives, often cutting across various policy areas. The Juncker Commission, now at the mid-term of its mandate, made deepening the single market one of its main priorities. The Commission's single market and digital single market strategies address many NTBs. However, greater Member State involvement, stronger monitoring, and increased political emphasis on the single market are likely to be needed to remove the barriers and deepen single market integration. NTBs are also increasingly mentioned in the context of debates on the United Kingdom's withdrawal from the European Union. The impacts of Brexit on the single market and NTBs are as yet unclear, but early analysis points to the likelihood of legal uncertainty and the need to address a multitude of often challenging issues.

Briefing [EN](#)

## Definitive VAT system and fighting VAT fraud

Type af publikation Briefing

Dato 03-10-2017

Forfatter REMAC Milan

Politikområde Evaluering af Lovgivning og Politikker i Praksis | Gennemførelse og Anvendelse af Lovgivning | Økonomiske og Monetære Anliggender

Nøgleord bedrageri | beregningsgrundlag for skat | DEN EUROPÆISKE UNION | distribution | EF-direktiv | EU-lovgivning | europæisk integration | FINANSER | fiskal harmonisering | handelspolitik | indre marked | konsekvensundersøgelse | levering | LOVBESTEMMELSER | markedsføring | moms | samhandel inden for EU | skatteforhold | skattefradrag | skattefritagelse | skatteopkrævning | skattesvig | strafferet | udførelse af tjenesteydelser | ØKONOMI | økonomisk analyse | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

**Resumé** Council Directive 2006/112/EC lays down the rules applicable to the common system of value added tax (VAT). Among other issues, the Council Directive establishes a temporary VAT system based on 'the origin principle', which requires that a VAT rate applicable to transactions is determined by the Member State of the seller's location. The temporary VAT system, established by the directive was supposed to be replaced by a definitive system. This however has not happened yet despite the latest VAT system having been set up approximately two decades ago. The temporary nature of the current VAT system brings several challenges, including the fact that it is more susceptible to VAT fraud. The European Parliament has called on the European Commission to update Council Directive 2006/112/EC to establish a definitive VAT system. Similarly, the Council and the European Economic and Social Committee have recommended updating the legislation. Representatives of various stakeholder groups have also meanwhile voiced concerns regarding this piece of legislation. It is expected that the European Commission will submit a legislative proposal amending this directive in October 2017.

Briefing [EN](#)

## Setting VAT rates

Type af publikation Briefing

Dato 21-09-2017

Forfatter REMAC Milan

Politikområde Evaluering af Lovgivning og Politikker i Praksis | Gennemførelse og Anvendelse af Lovgivning | Økonomiske og Monetære Anliggender

Nøgleord andragende | beregningsgrundlag for skat | DEN EUROPÆISKE UNION | digitalt indre marked | distribution | europæisk integration | FINANSER | fiskal harmonisering | handelspolitik | konsekvensundersøgelse | levering | markedsføring | moms | parlament | POLITIK | samhandel inden for EU | skatteforhold | skattefradrag | skattefritagelse | skatteopkrævning | udførelse af tjenesteydelser | ØKONOMI | økonomisk analyse | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

**Resumé** Council Directive 2006/112/EC lays down rules applicable to the common system of value added tax (VAT). Among other issues, the Council Directive sets a framework for VAT rates. The present VAT system is based on 'the origin principle', which requires that a VAT rate applicable to transaction is determined by the Member State in which the seller is located. Various studies and reports show that presently several challenges are linked to the implementation of this directive. These challenges include a gradual move from the origin principle to the destination principle, a need to fight VAT fraud, uncertainty for companies involved in cross-border trading, different VAT rates applied in Member States, obsolete rules, and the restrictive list of cases where reduced VAT can be applied, that is included in Annex III of the directive. The European Parliament has called on the European Commission to update Council Directive 2006/112/EC to respond to these challenges. Similarly, the Council and the European Economic and Social Committee have recommended that this legislation be updated. Furthermore, representatives of various stakeholder groups have voiced requests regarding this piece of legislation. Finally, the European Commission has expressed a willingness to take a more effective and proportionate approach to VAT rates. It is expected that the European Commission will submit this proposal in the third quarter of 2017.

Briefing [EN](#)

## [Resource efficiency: Reducing food waste, improving food safety](#)

Type af publikation Oversigt

Dato 10-05-2017

Forfatter KATSAROVA Ivana

Politikområde Fødevaresikkerhed | Landbrug og Udvikling af Landdistrikter

Nøgleord bekæmpelse af spild | FINANSER | forbrug | forbrugeradfærd | forvaltning af affald | fødevareforbrug | fødevaremæssig uafhængighed | fødevarespild | hjælp til dårligt stillede | international politik | INTERNATIONALE RELATIONER | LANDBRUGSVAREINDUSTRI | levnedsmiddel | levnedsmiddel | MILJØ | miljøpolitik | miljødelæggelse | moms | skatteforhold | skattefritagelse | social beskyttelse | SOCIALE SPØRGSMÅL | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé As part of its action plan on the circular economy, the EU is aiming to give substance to a more efficient use of resources by reducing food waste and increasing food security. The European Parliament is due to vote in May 2017 on an own-initiative report proposing measures to cut the 88 million tonnes of edible food wasted annually in the EU by half by 2030.

Oversigt [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

Multimedia [Resource efficiency: Reducing food waste, improving food safety](#)

## [CJEU rules sale of bitcoin exempt from VAT](#)

Type af publikation Oversigt

Dato 28-11-2016

Forfatter MAŃKO Rafał

Politikområde Budget

Nøgleord betalingssystem | DEN EUROPÆISKE UNION | digital teknologi | Domstolen (EU) | egne indtægter | elektroniske penge | EU-finanser | EU-institutioner og EU-forvaltning | Europa | FINANSER | fri kapitalbevægelighed | GEOGRAFI | information og informationsbehandling | internet | kommunikation | moms | politisk geografi | PRODUKTION, TEKNOLOGI OG FORSKNING | skatteforhold | skattefritagelse | Sverige | teknologi og tekniske bestemmelser | UDDANNELSE OG KOMMUNIKATION | udveksling af information | valutaforhold | økonomisk geografi

Resumé The legal framework for virtual currencies, such as bitcoin, is still far from clear. One controversial aspect is the status of bitcoins under tax law. In a 2015 judgment, the CJEU provided clarification on the status of bitcoins for the purposes of value added tax.

Oversigt [EN](#)

## [Towards a European Public Prosecutor's Office \(EPPO\)](#)

Type af publikation Studie

Dato 17-11-2016

Ekstern forfatter Anne WEYEMBERGH (Université Libre de Bruxelles and Coordinator of the European Criminal Law Academic Network - ECLAN) and Chloé BRIERE (Université Libre de Bruxelles, Belgium)

Politikområde EP's og Rådets Vedtagelse af Lovgivning | Området med Frihed, Sikkerhed og Retfærdighed

Nøgleord anklagemyndighed | bedrageri | budget | DEN EUROPÆISKE UNION | Det Europæiske Kontor for Bekæmpelse af Svig | EU-institutioner og EU-forvaltning | EU-lovgivning | Eurojust | Europol | europæisk integration | FINANSER | finanskontrol | forberedelse af retssag | forsvarsrettigheder | institutionel kompetence | INTERNATIONALE RELATIONER | LOVBESTEMMELSER | moms | POLITIK | politisk liv og offentlig sikkerhed | retslig virksomhed | retsvæsen | samarbejdspolitik | skatteforhold | skattesvig | strafferet | svig mod Unionen | tredjeland | økonomisk forbrydelse

Resumé This study, commissioned by the European Parliament's Policy Department for Citizens' Rights and Constitutional Affairs at the request of the LIBE Committee, analyses the proposal for a Regulation establishing the EPPO. The evolution of the text is analysed through a comparison between the initial Commission proposal and the current version of the text (dated of 28 October 2016). The paper assesses whether the EPPO, as it is currently envisaged, would fit the objectives assigned to it, whether it will have some added value, and whether it will be able to function efficiently and in full respect of fundamental rights. It focuses on the main issues at stake and controversial points of discussion, namely the EPPO institutional design, some material issues, its procedural framework, and its relations with its partners.

Studie [EN](#)

## Tax Challenges in the Digital Economy

Type af publikation Studie

Dato 29-06-2016

Ekstern forfatter Eli Hadzhieva

Politikområde Det Europæiske Semester | Europæisk Merværdi | Finansielle Spørgsmål og Bankanliggender | Folkeret | International privatret og civilretligt samarbejde | Økonomiske og Monetære Anliggender

Nøgleord bankhemmelighed | bedrageri | DEN EUROPÆISKE UNION | elektronisk handel | EU-institutioner og EU-forvaltning | Europa-Kommissionen | FINANSER | forskning og intellektuel ejendomsret | forskning og udvikling | INTERNATIONALE ORGANISATIONER | kredit- og finansinstitutter | lokal kompetence | LOVBESTEMMELSER | markedsføring | mellemstatslige organisationer | moms | multinational virksomhed | OECD | PRODUKTION, TEKNOLOGI OG FORSKNING | retsvæsen | skatteforhold | skattesvig | skatteunddragelse | strafferet | VIRKSOMHEDER OG KONKURRENCE | virksomhedstyper | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé This paper analyses direct and indirect tax challenges in the digital economy in light of the conclusions of the OECD's BEPS (Base Erosion and Profit Shifting) Project. While assessing the recent reforms in the area of taxation within the EU and third countries, it revisits the question of whether or not specific measures are needed for the digital sector. Taking into account the recent scandals involving big digital companies and their aggressive tax planning practices in the EU, the specificities of the digital sector and the legal landscape in the 28 Member States, the paper makes policy recommendations for further tax reforms in order to tackle tax avoidance and harmful competition.

Studie [EN](#)

## The Single Market Strategy

Type af publikation Oversigt

Dato 23-05-2016

Forfatter VALANT Jana

Politikområde Beskæftigelse | Det Indre Marked og Toldunionen | Forbrugerbeskyttelse | Økonomiske og Monetære Anliggender

Nøgleord ARBEJDE OG BESKÆFTIGELSE | beskæftigelse | civilret | DEN EUROPÆISKE UNION | EU-institutioner og EU-forvaltning | EU-situation | europæisk integration | europæisk patent | FINANSER | forskning og intellektuel ejendomsret | fri udveksling af tjenesteydelser | indre marked | LOVBESTEMMELSER | markedsføring | moms | oprindelsesbetegnelse | PRODUKTION, TEKNOLOGI OG FORSKNING | skatteforhold | små og mellemstore virksomheder | social beskyttelse | social sikring | SOCIALE SPØRGSMÅL | solvens | udvalg (EP) | VIRKSOMHEDER OG KONKURRENCE | virksomhedstyper | ØKONOMI | økonomisk analyse | økonomisk analyse | økonomisk konvergens | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM | økonomisk politik

Resumé Following the Commission Communication 'Upgrading the Single Market: more opportunities for people and business', presented on 28 October 2015, the Committee on the Internal Market and Consumer Protection (IMCO) adopted its own-initiative report on the Single Market Strategy on 21 April. The report is due to be discussed and voted in plenary in May.

Oversigt [EN](#)

## Reducing Costs and Barriers for Businesses in the Single Market

Type af publikation Studie

Dato 11-04-2016

Ekstern forfatter Moritz Immanuel GODEL, Annette HARMS, Siôn JONES and Iris MANTOVANI (LE Europe)

Politikområde Det Indre Marked og Toldunionen | Forbrugerbeskyttelse | Global Styring | International Handel | Langtidsplanlægning

Nøgleord administrative formaliteter | cost-benefit-analyse | DEN EUROPÆISKE UNION | elektronisk administration | elektronisk handel | europæisk integration | FINANSER | forbrug | forbrugerbeskyttelse | forenkling af formaliteter | handelspolitik | ikketoldmæssig handelshindring | indre marked | international handel | kommunikation | markedsføring | moms | offentlig kontrakt | POLITIK | regnskabsforvaltning | samhandel inden for EU | skatteforhold | toldpolitik | UDDANNELSE OG KOMMUNIKATION | udøvende magt og offentlig forvaltning | VIRKSOMHEDER OG KONKURRENCE | åben høring | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé The study points that reducing business costs and regulatory and market barriers is necessary to complete the Single Market. However, monitoring of barriers and costs in the EU is piecemeal and unsystematic, quantification and clear identification of barriers and costs is lacking, which makes prioritisation of policy actions difficult. Resulting costs of slow reform process and vague initiatives with uncertain time horizons in the area of e-commerce alone amount to €748 billion. As indicated by examples of Estonia and South Korea, ICT and e-government can be particularly efficient in reducing these costs and barriers. The study was prepared for Policy Department A at the request of the Internal Market and Consumer Protection Committee.

Studie [EN](#)

## Control Challenges in the EU's Own Resources System

Type af publikation Briefing

Dato 15-04-2015

Forfatter MATHIS Alexandre

Politikområde Budget | Budgetkontrol

Nøgleord beregningsgrundlag for skat | betalingsfrist | DEN EUROPÆISKE UNION | egne indtægter | EU-finanser | EU-forslag | EU-lovgivning | FINANSER | finansiell autonomi | LOVBESTEMMELSER | medlemsstaternes bidrag | moms | offentlige finanser og budgetpolitik | regnskabsforvaltning | revision af regnskaber | skatteforhold | skattesvig | skatteunddragelse | strafferet | svig mod Unionen | VIRKSOMHEDER OG KONKURRENCE

Resumé Background document for the Budgetary Control and Budgets committees' joint hearing on "Control challenges in the EU's own resources system" held on 5 May 2015. This briefing defines and presents the EU budget financing system and highlights discrepancies between Member States. It then discusses key-issues on the GNI-based own resource and the VAT-based own resource.

Briefing [EN](#)

## How the EU budget is financed: The "own resources" system and the debate on its reform

Type af publikation Indgående analyse

Dato 19-06-2014

Forfatter D'ALFONSO Alessandro

Politikområde Budget | Budgetkontrol

Nøgleord budgetpolitik | DEN EUROPÆISKE UNION | egne indtægter | EU's budget | EU-finanser | FINANSER | flerårig finansiell ramme | infrastrukturafgiftsopkrævning | MILJØ | miljøafgift | miljøpolitik | moms | offentlige finanser og budgetpolitik | selskabsskat | skatteforhold | TRANSPORT | transportpolitik

Resumé This publication aims to provide a general overview of the system that ensures the financing of the EU budget as well as of the debate on its possible overhaul within the current legal framework. The document does not take into account possibilities which require modification of the EU Treaties.

Indgående analyse [EN](#), [PT](#)

## Update on the European Commission's REFIT Programme

Type af publikation Oversigt

Dato 16-06-2014

Forfatter REYNOLDS Stephane

Politikområde EU's Demokrati, Institutionelle og Parlamentariske Forhold | EU-lovgivning: Retssystem og Retsakter | Gennemførelse og Anvendelse af Lovgivning

Nøgleord administrative formaliteter | anerkendelse af faglige kvalifikationer | ARBEJDE OG BESKÆFTIGELSE | beskæftigelse | dataindsamling | datamatik og databehandling | DEN EUROPÆISKE UNION | elektronisk affald | EU's retsorden | EU-institutioner og EU-forvaltning | EU-lovgivning | EU-ret | FINANSER | forenkling af lovgivningen | forskning og intellektuel ejendomsret | handelspolitik | intellektuel ejendomsret | interinstitutionelle relationer (EU) | LOVBESTEMMELSER | MILJØ | miljødelæggelse | moms | offentlig kontrakt | POLITIK | PRODUKTION, TEKNOLOGI OG FORSKNING | retskilder og retsområder | selskabsskat | skatteforhold | små og mellemstore virksomheder | TRANSPORT | transportbestemmelser | transportpolitik | UDDANNELSE OG KOMMUNIKATION | udøvende magt og offentlig forvaltning | VIRKSOMHEDER OG KONKURRENCE | virksomhedstyper | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé In December 2012, the European Commission's Regulatory Fitness and Performance Programme (REFIT) committed the institution to attempt to establish a simple, clear, stable and predictable regulatory framework for business, workers and citizens, as well as to ensure EU legislation brings benefits at the lowest cost and with the least bureaucracy. This short note, produced by the Ex-Post Impact Assessment Unit, analyses progress made in the implementation of the different measures covered by REFIT, following the Commission's Communication of 18 June 2014 on its state of play and outlook.

Oversigt [EN](#)

## From Shadow to Formal Economy: Levelling the Playing Field in the Single Market

Type af publikation Studie

Dato 14-06-2013

Ekstern forfatter Patrice Muller (Project Director, London Economics), Gavan Conlon (London Economics), Mark Lewis (London Economics), Iris Mantovani (London Economics)

Politikområde Det Indre Marked og Toldunionen | Økonomiske og Monetære Anliggender

Nøgleord DEN EUROPÆISKE UNION | europæisk integration | FINANSER | fælles toldpolitik | indre marked | LOVBESTEMMELSER | moms | skatteforhold | skatteopkrævning | skattereform | skattesvig | skatteunddragelse | strafferet | tertiær sektor | toldpolitik | toldsvig | undergrundsøkonomi | ØKONOMI | økonomisk analyse | økonomisk konsekvens | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM | økonomisk struktur

Resumé The size of the shadow economy in the EU in 2012 is estimated at approximately EUR 235 trillion. The shadow economy represents a threat to the Single Market, leads to substantial budgetary difficulties and puts considerable pressure on legitimate businesses, and in the longer run, limiting the potential growth of the formal economy. A substantial reduction of the size of the shadow economy would ensure that consumers, businesses in the formal economy, and employees are better protected and improve the level playing field on the Single Market, and could raise up to EUR 285 billion in additional revenues annually.

Studie [DE](#), [EN](#), [FR](#)

## [Online gambling in the EU](#)

Type af publikation Briefing

Dato 02-05-2013

Forfatter ZIBOLD Franziska

Politikområde Aftaleret, Erhvervsret og Selskabsret | Det Indre Marked og Toldunionen | Forbrugerbeskyttelse | Området med Frihed, Sikkerhed og Retfærdighed

Nøgleord bedrageri | bekæmpelse af grov kriminalitet | DEN EUROPÆISKE UNION | EU's retspraksis | EU-lovgivning | FINANSER | forbrug | forbrugerbeskyttelse | hasardspil | internet | kommunikation | LOVBESTEMMELSER | moms | skatteforhold | skatteopkrævning | SOCIALE SPØRGSMÅL | socialt liv | spilleautomat | strafferet | UDDANNELSE OG KOMMUNIKATION | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé The online gambling market is growing rapidly with betting being the biggest sector. Gambling is regulated by the Member States (MS). Frameworks vary with some MS having no specific regulation, some employing licensing systems and others imposing complete bans. The independence of MS has also been underlined by EU case law. Gambling is considered an economic activity which falls under the free movement of services and establishment, but several restrictions have been considered justified. Moreover, the obligation for MS to mutually recognise authorisations by other MS has been rejected. It is disputed whether more harmonisation is necessary to tackle the problems and opportunities of the market.

Briefing [EN](#)

## [New VAT rules for vouchers](#)

Type af publikation Oversigt

Dato 11-04-2013

Forfatter SZCZEPANSKI Marcin

Politikområde Det Indre Marked og Toldunionen | Økonomiske og Monetære Anliggender

Nøgleord diverse industrier | FINANSER | fiskal harmonisering | INDUSTRI | moms | skatteforhold | tjenesteydelsesindustri

Resumé The absence of EU legislation on the VAT treatment of vouchers causes problems for businesses and tax authorities. New rules proposed by the European Commission seek to create a genuine single market for vouchers.

Oversigt [EN](#)

## [Simplifying and Modernising VAT in the Digital Single Market for e-Commerce](#)

Type af publikation Studie

Dato 18-09-2012

Ekstern forfatter Helge Sigurd Næss-Schmidt, Daniel Mekonnen Ali, and Miguel Nieto Arias , with technical support provided by Johan Van der Paal, Joanna Denton and Manager Kenneth Vyncke (Deloitte Staff Partner)

Politikområde Det Indre Marked og Toldunionen | EU-lovgivning: Retssystem og Retsakter | Forbrugerbeskyttelse

Nøgleord administrative formaliteter | DEN EUROPÆISKE UNION | digital teknologi | elektronisk administration | elektronisk handel | europæisk integration | europæisk skattesamarbejde | FINANSER | forenkling af lovgivningen | indre marked | LOVBESTEMMELSER | markedsføring | moms | POLITIK | PRODUKTION, TEKNOLOGI OG FORSKNING | retskilder og retsområder | skatteforhold | skatteopkrævning | skatteunddragelse | teknologi og tekniske bestemmelser | udøvende magt og offentlig forvaltning | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé E-commerce is a large and growing business and a key part in the digital economy. To reap the full potential, a number of barriers needs to be addressed, not the least the obstacles that the current VAT system presents to cross-border sales of physical and in particular digital content e-commerce products. This report lists shortcomings in the present VAT set-up, evaluates policy options put on the table by inter alia the European Commission and provides a range of recommended policy options that should be reviewed in more detail.

Studie [EN](#)

## [Value Added Tax \(VAT\) & the impact of increases](#)

Type af publikation Briefing

Dato 27-10-2011

Forfatter NEEDHAM Christopher

Politikområde Økonomiske og Monetære Anliggender

Nøgleord budget | budgetindtægter | DEN EUROPÆISKE UNION | EU-finanser | FINANSER | fiskal harmonisering | moms | momsindtægter | skatteforhold | skatteunddragelse | ØKONOMI | økonomisk recession | økonomisk situation

Resumé Since the start of the economic crisis, VAT rates in MS have changed often, mainly increasing. It is hard to predict the effects of an increased VAT rate...

Briefing [EN](#)

## [Fremme af private investeringer i den kulturelle sektor](#)

Type af publikation Studie

Dato 15-07-2011

Ekstern forfatter Vesna Čopič (Lead researcher), Aleksandra Uzelac (Study coordinator), Jaka Primorac, Daniela Angelina Jelinčić, Andrej Srakar and Ana Žuvela (IMO - Institute for International Relations)

Politikområde Det Indre Marked og Toldunionen | Kultur

Nøgleord Amerika | Amerikas Forenede Stater | EU-medlemsstat | FINANSER | GEOGRAFI | investering og finansiering | kultur og religion | kulturindustri | moms | offentlig-privat partnerskab | POLITIK | politisk geografi | privat investering | skatteforhold | skattefradrag | SOCIALE SPØRGSMÅL | udøvende magt og offentlig forvaltning | økonomisk geografi

Resumé Denne undersøgelse identificerer tendenser inden for fremme af private investeringer i kultursektoren i EU's medlemsstater. Undersøgelsen uddyber empiriske data indsamlet via spørgeskemaer, casestudier af fem lande og dokumentationsundersøgelser. Undersøgelsen giver en oversigt over mekanismer og foranstaltninger, der anvendes til at fremme private investeringer, herunder: skatteordninger (dvs. fremme af forbruget af kultur og erhvervsliv samt filantropiske investeringer), finans- og bankordninger og mellemliggende mekanismer. Der gives en sammenligning af private investeringer i kultur i USA og Europa.

Studie [DE](#), [EN](#), [FR](#)

Kort resumé [BG](#), [CS](#), [DA](#), [DE](#), [EL](#), [EN](#), [ES](#), [FI](#), [FR](#), [HU](#), [IT](#), [LT](#), [LV](#), [NL](#), [PT](#), [RO](#), [SV](#), [ET](#), [HR](#), [MT](#), [PL](#), [SK](#), [SL](#)

## [How Does Organised Crime Misuse EU Funds ?](#)

Type af publikation Studie

Dato 15-07-2011

Ekstern forfatter PwC EU Services EEIG

Politikområde Budgetkontrol | Det Indre Marked og Toldunionen | Området med Frihed, Sikkerhed og Retfærdighed

Nøgleord bedrageri | bekæmpelse af grov kriminalitet | DEN EUROPÆISKE UNION | Det Europæiske Kontor for Bekæmpelse af Svig | EU-finanser | EU-fonde | EU-institutioner og EU-forvaltning | EU-lovgivning | Eurojust | Europol | europæisk integration | FINANSER | information og informationsbehandling | LOVBESTEMMELSER | moms | organiseret kriminalitet | skatteforhold | SOCIALE SPØRGSMÅL | socialt liv | strafferet | svig mod Unionen | UDDANNELSE OG KOMMUNIKATION | udveksling af information

Resumé This study focuses on if, how and to what extent organised crime is involved in defrauding the EU. By research and interviews it is clear that there is no universal definition of organised crime and that different working definitions are being used by EU institutions and agencies. In this study research is conducted on the means and methods of misuse of EU funds by organised crime and the quantification of EU funds misused by organised crime in 2009. The conclusion is that little information on how and to what extent organised crime misuse EU funds is available from OLAF, Europol, Eurojust and ECA. In addition, several recommendations are made focussing on use of uniform definitions of 'misuse/fraud' and 'organised crime', a permanent uniform fraud prevention program in the EU institutions, better exchange of information and uniform registration of cases for further analysis, development of proactive review of beneficiaries of EU funds and increased transparency and accountability.

Studie [EN](#)

## [The Mobility of Works of Art in Europe](#)

Type af publikation Indgående analyse

Dato 15-04-2009

Ekstern forfatter Dorota Ilczuk, Magdalena Kulikowska and Aleksandra Litorowicz (Pro Cultura Foundation, Warsaw, Poland)

Politikområde Det Indre Marked og Toldunionen | Kultur | Transport

Nøgleord FINANSER | forsikring | handelspolitik | kultur og religion | kunstværk | litterær og kunstnerisk ejendom | moms | samhandel inden for EU | skatteforhold | SOCIALE SPØRGSMÅL | toldbestemmelser | toldpolitik | transportforsikring | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé This note provides a panorama of the existing obstacles to the circulation of works of art in the European Union, both for non-commercial purposes and as part of the art market. It focuses on the situation of private galleries. The authors explain how the EU influences the circulation of works of art via its legal framework and make some suggestions on how it could contribute to improving on the status quo.

Indgående analyse [DE](#), [EN](#), [FR](#)

Kort resumé [XL](#)

## [Effects of the Proposed Directive on Services in the Internal Market on Tax Collection and Tax Revenue in the EU Member States](#)

Type af publikation Studie

Dato 01-02-2005

Ekstern forfatter Dr. Margit Schratzenstaller, Austrian Institut of Economic Research, Vienna, Austria;  
Scientific Referee: Dr. Michael Lang, Vienna University of Economics and Business Administration, Vienna, Austria.

Politikområde Beskæftigelse | Det Indre Marked og Toldunionen

Nøgleord ARBEJDE OG BESKÆFTIGELSE | beregningsgrundlag for skat | beskæftigelse | filial | FINANSER | fiskal harmonisering | fri udveksling af tjenesteydelser | moms | placering af driftssted | regnskabsforvaltning | selskabsskat | skatteforhold | underskud | VIRKSOMHEDER OG KONKURRENCE | virksomhedsorganisation

Studie [EN](#)

## VAT on Postal Services

Type af publikation Indgående analyse

Dato 01-06-2003

Forfatter PATTERSON Ben

Politikområde Det Indre Marked og Toldunionen

Nøgleord anvendelse af EU-retten | DEN EUROPÆISKE UNION | EU-lovgivning | europæisk integration | FINANSER | handelspolitik | indre marked | kommunikation | konkurrence | konkurrence | konkurrenceret | liberalisering af markedet | moms | posttjeneste | skatteforhold | UDDANNELSE OG KOMMUNIKATION | VIRKSOMHEDER OG KONKURRENCE | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Most public postal services are currently exempt from VAT. The recent opening up of the market, however, has brought into being alternative operators which are obliged to charge VAT. The effect is to distort competition in a number of ways. The Commission is proposing to remedy the situation by introducing VAT on all postal services, but giving Member States the option to charge a reduced rate on letters and parcels below 2Kg. in weight. This Briefing examines the background and details of the proposal, together with some of the problems it raises.

Indgående analyse [EN](#)

## VAT on Services

Type af publikation Indgående analyse

Dato 01-06-2003

Forfatter PATTERSON Ben

Politikområde Det Indre Marked og Toldunionen

Nøgleord DEN EUROPÆISKE UNION | europæisk integration | FINANSER | forbrug | indre marked | moms | skatteforhold | tjenesteydelse | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé The Commission has published a Consultation Paper concerning VAT - The Place of Supply of Services, which suggests that the 'default' provision should no longer be taxation on the basis of where the supplier is established, but taxation where the customer is established. This Briefing examines the general problems of levying VAT on services within the Single Market, and makes a number of comments on the Commission paper.

Indgående analyse [EN](#)

## Taxation in Europe: Recent Developments

Type af publikation Studie

Dato 01-03-2003

Forfatter MARTINEZ SERRANO Alicia | PATTERSON Ben | SABIK Malgorzata

Politikområde Det Indre Marked og Toldunionen | Økonomiske og Monetære Anliggender

Nøgleord afgift på motorkøretøjer | Amerika | Amerikas Forenede Stater | brændstofafgift | FINANSER | GEOGRAFI | kapitalsskat | moms | politisk geografi | punktafgift | selskabsskat | skat på kapitalgevinst | skatteforhold | skatteforhold | skattepolitik | økonomisk geografi

Resumé This Study updates three earlier papers in the Economic Affairs Series: Tax Competition in the European Union (ECON 105, October 1998); Tax Co-ordination in the European Union (ECON 125, January 2001); and Tax Co-ordination in the EU: the latest position (ECON 128, March 2002). The text does not repeat material already covered in the previous publications, but analyses recent developments in a number of taxation fields: corporate taxation, the taxation of energy, the continuing negotiations on the 'Monti Package', the taxation of motor vehicles, possible new proposals on the taxation of wine and the wider international context, including the work of OECD to tackled 'tax havens' and EU/US disputes over taxation. In addition, a new section provides a detailed survey of how the main taxes are levied in the thirteen candidate countries, and examines the possible effects of enlargement on taxation in the European Union itself.

Studie [DE](#), [EN](#), [FR](#)

## Tax Coordination in the EU – the Latest Position

Type af publikation Studie

Dato 01-05-2002

Forfatter PATTERSON Ben

Politikområde Det Indre Marked og Toldunionen | Økonomiske og Monetære Anliggender

Nøgleord DEN EUROPÆISKE UNION | EU-finanser | europæisk integration | europæisk skattesamarbejde | FINANSER | fri kapitalbevægelse | hvidvaskning af penge | indre marked | kapitalsskat | LOVBESTEMMELSER | moms | punktafgift | selskabsskat | skat til Fællesskaberne | skatteforhold | skatteforhold | skattesvig | strafferet

Resumé This study is essentially an updated version of two earlier texts in this series: Tax Competition in the European Union (ECON 105 of October 1998) and Tax Co-ordination in the European Union (ECON 125 of January 2001). It covers much of the same ground as these studies, but takes into account recent developments both within European Union itself, and at the international level.

Studie [DE](#), [EN](#), [FR](#)

## The Social Consequences of Changes in VAT

Type af publikation Studie

Dato 01-05-1999

Ekstern forfatter NEI, Rotterdam

Politikområde Det Indre Marked og Toldunionen | Socialpolitik | Økonomiske og Monetære Anliggender

Nøgleord ARBEJDE OG BESKÆFTIGELSE | beskæftigelse | DEN EUROPÆISKE UNION | Europa | europæisk integration | FINANSER | forbrug | GEOGRAFI | indre marked | internt forbrug | moms | Nederlandene | nedlæggelse af arbejdspladser | politisk geografi | skatteforhold | skattefritagelse | social indvirkning | sociale rammer | SOCIALE SPØRGSMÅL | økonomisk geografi | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé Taking the Dutch model as a basis, this study examines three different scenarios of consequences for employment of the change in the VAT rate. It outlines the consequences at Union level. This comprehensive analysis is supplemented by graphics, a large bibliography and statistical data.

Studie [EN](#)

## Energy Pricing Policy : Targets, Possibilities and Impacts

Type af publikation Studie

Dato 01-02-1998

Ekstern forfatter Wuppertal Institute for Climate Environment Energy : Stefan Thomas Peter Hennicke, Manfred Fischedick, Jochen Luhmann, Tobias Reibhg and Kai Schlegelrmich

Politikområde Energi | Miljø | Økonomiske og Monetære Anliggender

Nøgleord blød energi | drivhuseffekt | ENERGI | energieffektivitet | energiforbrug | energipolitik | energipris | FINANSER | MILJØ | miljødelæggelse | moms | skatteforhold | vedvarende energi

Resumé The study attempts to show in general terms how energy pricing policy (price levels and structures) dovetails into and influences a coherent energy policy and to set out recommendations and options for a forward-looking European policy. It also identifies the connections between energy pricing policy and other key fields related to the economy or society (economic structure and growth, competitiveness, employment, and the environment).

Studie [EN](#)

Bilag 1 [EN](#)

## Options for a Definitive VAT System

Type af publikation Studie

Dato 01-09-1995

Forfatter PATTERSON Ben

Politikområde Det Indre Marked og Toldunionen | Økonomiske og Monetære Anliggender

Nøgleord administrative formaliteter | DEN EUROPÆISKE UNION | europæisk integration | FINANSER | fiskal harmonisering | frie varebevægelser | indre marked | international handel | moms | POLITIK | skatteforhold | toldformalitet | toldpolitik | udøvende magt og offentlig forvaltning | ØKONOMISK OG HANDELSMÆSSIGT SAMKVEM

Resumé The objective of this study is to provide Members of the Parliament and others with background briefing on the Community's Value Added Tax system, and an examination of options for a 'definitive' VAT system after 1997.

Studie [EN](#), [FR](#)