

Value added tax (VAT): administrative cooperation to combat tax evasion connected with intra-Community transactions

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The Committee on Economic and Monetary Affairs adopted a report drafted by José Manuel GARCIA-MARGALLO y MARFIL (EPP-ED, SP) and amended the proposal for a Council regulation amending Regulation (EC) No 1798/2003 to combat tax evasion connected with intra-Community transactions.

The main amendments ? adopted in the framework of the consultation procedure ? are as follows:

- several amendments clarify the procedure applicable to the implementing measures, the regulatory procedure;
- an amendment strengthens the Commission's role in the preparation of analyses and the exchange of best practices.

The committee states that the Member States and the Commission must periodically evaluate the application of the Regulation. The Commission shall pool information relating to the Member States' actions against fraud, shall publicise the most successful, and shall propose measures that it considers most appropriate for remedying fraudulent behaviour.

The Commission shall draw up a set of indicators for defining the areas in which the risk of non-compliance with tax law is greater than others. National tax authorities' measures shall be inspired by the need to remedy fraud and facilitate law-abiding behaviour by honest taxpayers. A list of statistical data needed for evaluation of the operation of this Regulation shall be determined in accordance with the regulatory procedure. On the basis of the data thus compiled, the Commission shall draw up a set of indicators with a view to ascertaining to what extent each Member State will cooperate with the Commission and the other Member States in providing them with the available information and offering them the necessary assistance for remedying fraud. Those reports shall be made available to the public.