



Council of the
European Union

Brussels, 14 December 2016
(OR. en)

13149/16
ADD 1 COR 1

PV/CONS 47
ECOFIN 892

DRAFT MINUTES

Subject: **3488th** meeting of the Council of the European Union
(Economic and Financial Affairs),
held in Luxembourg on 11 October 2016

In 13149/16 ADD 1, on page 3, the paragraph on item 3 should read as follows:

Ministers were debriefed on the state of play and exchanged views on whether to include VAT fraud in the scope of the PIF directive, with a view to help JHA Council unlocking negotiations with the European Parliament on this matter. Most ministers expressed an openness to compromise but with some conditions, among which notably a limitation to most serious cases of cross-border VAT fraud. Several ministers expressed their opposition to such inclusion, whilst some suggested including VAT fraud in the scope of the European Public Prosecutor Office (EPPO) Regulation rather than in the PIF Directive. **Some ministers also referred to the legislative proposal for a generalised reverse charge mechanism. The Commission assured them that it would submit the legislative proposal by the end of 2016.** The Presidency concluded that it would report on the outcome of this exchange of views to the JHA Council.