



Council of the
European Union

Brussels, 10 April 2017
(OR. en)

Interinstitutional File:
2012/0193 (COD)

7929/17
ADD 1

CODEC 538
DROIPEN 38
JAI 297
GAF 11
FIN 234
CADREFIN 39
FISC 70

'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: Draft Directive of the European Parliament and of the council on the fight against fraud to the Union's financial interests by means of criminal law
(First reading)
- Adoption of the Council's position at first reading and of the statement of the Council's reasons
= Statements

Statement by the Commission

Although it has no objection regarding the substantive provisions of the Directive, the Commission considers that it should have been based on Article 325 TFEU and reserves its right to initiate legal proceedings about the legal basis before the Court of Justice.

Statement by Hungary

Hungary does not support the compromise presented for adoption at the Council meeting on 25 April 2017. We are committed in protecting the financial interests of the Union and therefore we actively participated in the negotiations, and also supported the text of the general approach adopted by the Council on 6 June 2013. However, as the scope of the Directive has been since extended to include also VAT fraud, Hungary cannot give its consent to the compromise, for we strongly believe that tax issues shall be dealt with in tax dossiers, with the proper legal base and thus, also the rule of unanimity should apply.
