



Brussels, 22 August 2019
(OR. en)

11706/19

FIN 545
FISC 343
ECOFIN 762
UD 222

'I' ITEM NOTE

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

Subject: European Court of Auditors' Special Report No 12/2019: "E-commerce: many of the challenges of collecting VAT and customs duties remain to be resolved"

- *Designation of Working Party*

1. On 16 July 2019, the European Court of Auditors published Special Report No 12/2019 entitled "E-commerce: many of the challenges of collecting VAT and customs duties remain to be resolved"¹.
2. Under the rules laid down in the Council conclusions on improving the examination of special reports drawn up by the Court of Auditors², it is suggested that the Permanent Representatives Committee instruct the Working Party on Tax Questions (Indirect Taxation - VAT) to examine the report in accordance with those rules.

¹ This special report is available in 23 EU languages on the Court's website:
<http://eca.europa.eu>.

² Doc. 7515/00 FIN 127 + COR 1.