



Brussels, 7 February 2020
(OR. en)

5319/20

Interinstitutional Files:

2018/0413(CNS)

2018/0412(CNS)

FISC 29
ECOFIN 23

'I/A' ITEM NOTE

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

Subject: Transmission and exchange of VAT-relevant payment data
a) Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers
b) Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud
– Adoption

I. INTRODUCTION

1. On 12 December 2018, the Commission tabled two legislative proposals concerning transmission and exchange of VAT-relevant payment data:
 - i) a proposal for a Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers;¹
 - ii) a proposal for a Council Regulation amending Regulation (EU) No. 904/2010 as regards measures to strengthen administrative co-operation in order to combat VAT fraud.²

¹ Doc. 15508/18.

² Doc. 15509/18.

2. These two legislative proposals are aimed at facilitating tax fraud detection by the authorities of Member States and at complementing the current VAT regulatory framework as recently modified by the VAT E-commerce Directive³. The objectives of the proposals are:
 - i) to put in place EU rules which will enable Member States to collect in a harmonised way the records made electronically available by the payment service providers; and
 - ii) to set up a new central electronic system for the storage of the payment information and for the further processing of this information by anti-fraud officials in the Member States within the Eurofisc framework (Eurofisc is the network for the multilateral exchange of early-warning signals to fight VAT fraud, established pursuant to Chapter X of Regulation (EU) No 904/2010).
3. On 8 November 2019, the ECOFIN Council reached a general approach on these two legislative proposals⁴.
4. The opinion of the European Parliament was issued on 17 December 2019⁵. The opinion of the European Economic and Social Committee was issued on 15 May 2019⁶.

³ Council Directive (EU) 2017/2455 of 5 December 2017 amending 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 (*OJ L 348, 29.12.2017, p. 7*).

⁴ Doc. 13519/19.

⁵ 2018/0412(CNS) - P9_TA(2019)0090 and 2018/0413(CNS) - P9_TA(2019)0091.

⁶ *OJ C 240, 16.7.2019, p. 33*.

5. The Permanent Representatives Committee is therefore invited to suggest that the Council adopt, as an "A" item on the agenda of a forthcoming meeting, the following acts, as finalised by the legal/linguistic experts:
- a) Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers, set out in doc. 14127/19 FISC 447 ECOFIN 1016;
 - b) Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud, set out in doc. 14128/19 FISC 448 ECOFIN 1017.
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