Value added tax (VAT): combating tax evasion linked to imports

2008/0228(CNS) - 31/03/2009

The Committee on Economic and Monetary Affairs adopted the report drawn up by Cornelis VISSER (EPP-ED, NL) amending, under the consultation procedure, the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax as regards tax evasion linked to import and other cross-border transactions.

The main amendments are as follows:

- according to MEPs, the proposal must ensure that the anti-fraud measures are proportional and target the fraudsters;
- prior to holding a person supplying goods jointly and severally liable, the authorities to which that person is required to submit his recapitulative statement shall notify him of his non-compliance and shall give him the opportunity to justify his shortcoming within a period not shorter than two months;
- five years after the date of entry into force of the Directive, the Commission should evaluate the functioning of joint and several liability and, if appropriate, submit a proposal for amendment in that regard.