Value added tax VAT: administrative cooperation (repeal. Regulation (EEC) No 218/92)

2001/0133(CNS) - 18/08/2009 - Follow-up document

This Commission Staff Working Document analyses and summarises Member States' replies to the questionnaire relating the application of Council Regulation (EC) No 1798/2003 concerning administrative cooperation in the field of value added tax.

Method used: since the practical use of the different instruments of administrative cooperation is made by the national tax authorities, evidently this evaluation can only be done on the basis of substantial input from the Member State. Therefore, the Commission was of the opinion that the information for making a comprehensive assessment of administrative cooperation under the new Regulation had to be collected by way of a **questionnaire** launched to the Member States. 25 Member States replied to the questionnaire.

This document has been an important source of information for the Commission's report on the application of Council Regulation 1798/2003 concerning administrative cooperation in the field of VAT but it was not the only one.

Indeed, other sources of information, like existing reports, discussions with Member States on a bilateral basis or during meetings have been used when drafting the Commission's report in order to complement the results of this questionnaire.

Member States' replies: Member States were specifically asked whether they had any suggestions for improvements to make.

The main suggestions are the following:

- direct access to data would lead to quicker exchange of information,
- on-line conversation through CCN-network would be useful for simultaneous control purposes (conference calls, chat),
- closer cooperation with Customs authorities in particular for the goods moving through the 4200-procedure (exempted from taxation at import),
- organising annual CLO meetings for the heads of CLO, to make contacts and cooperation easier and more efficient (due to personal contact),
- amend the Regulation in order to provide for a legal framework for the project Eurocanet,
- the set up of a structure at community level to coordinate and facilitate the use of the existing cooperation instruments,
- better relations between the existing discussion groups (ATFS, SCAC, SCIT) enabling more coherence of the mission attributed to the discussion groups and more regular and formal contacts between them,
- the mandatory use of XML as unique standard,
- Review of the Standing Committee on Administrative Cooperation 2004 form,
- a computer system to ensure that requests are logged to a central record and statistical data could be extracted electronically from the system,

- harmonisation of legal terms/expressions,
- sanctions on Member States that do not comply with the time limits to send the reply to a request.