European Public Prosecutor’s Office (EPPO) and European Anti-Fraud Office (OLAF): access to value added tax information at Union level

2025/0348(CNS) - 17/06/2026 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 549 votes to 33, with 84 abstentions (following a special legislative procedure - consultation) a legislative resolution on the proposal for a Council regulation amending Regulation (EU) No 904/2010 as regards the access of the European Public Prosecutor’s Office (EPPO) and the European Anti-Fraud Office (OLAF) to value added tax information at Union level.

This proposal sets up the European Public Prosecutor’s Office’s (EPPO) and the European Anti-Fraud Office’s (OLAF) access to Value Added Tax (VAT) data exchanged at EU level under Council Regulation (EU) No 904/2010. It addresses these shortcomings with a limited amendment, in order to provide to the EPPO and OLAF a direct and streamlined communication with Eurofisc and a specific, direct and centralised access to relevant VAT information in relation with their respective mandates, in terms of fighting fraud and without prejudice to the existing rights of access stemming from the EPPO and OLAF Regulations.

Parliament approved the Commission's proposal subject to the following amendments:

Proposal for follow-up on the minimum harmonisation of sanctions

The amended text requires the European Commission to submit, within 18 months of the regulation's entry into force, a **legislative proposal** aimed at harmonising, at a minimum, the administrative penalties applicable to the most serious VAT and customs duty offences. The objective is to better protect the European Union's financial interests in line with the objectives of the revision of the anti-fraud architecture as a complementary set of measures included in the post-2027 multiannual financial framework. The proposal will specifically target:

- missing trader intra-community fraud (VAT carousel fraud);

- the abuse of simplified import procedures, particularly within the framework of customs procedure 42 and the import one-stop shop (IOSS).

Spontaneous transmission of customs data indicating VAT fraud

The competent authorities of the Member States will spontaneously communicate to the Eurofisc working field coordinators and, within their respective mandates, to the EPPO and OLAF, any information stored that indicates patterns consistent with VAT fraud, in particular:

- systematic discrepancies between the declared destination Member State in an import declaration and the Member State in which VAT was subsequently declared or paid;

- systematic discrepancies between the consignee identified in an import declaration under the IOSS scheme and the taxable person that declared the corresponding VAT in the Member State of destination;

- declared customs values that diverge significantly from market value where that divergence is consistent with undervaluation for VAT purposes;

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Member States must ensure that their competent customs authorities and competent VAT authorities coordinate as regards the identification of the aforementioned discrepancies, including through the Eurofisc framework.

The Commission will lay down the technical details of these exchanges through implementing acts.

Access to information

The proposed amendments focus in particular on **data protection** considerations. They introduce specific safeguards to ensure full compliance with the principles of purpose limitation and data minimisation.

More specifically, the amendments clarify the categories of data that may be accessed and ensure that such access is **strictly limited to what is necessary** for the performance of EPPO’s and OLAF’s respective mandates. They introduce clear safeguards preventing untargeted searches and require that each access be linked to a **specific investigation** or prosecution and to an identified authorised user. These measures ensure that access to VAT information remains proportionate, targeted and fully compliant with data protection principles.

Adequate financial resources

The Commission will assess, in close cooperation with OLAF, the need for **additional Union funding** to support the development of interoperable IT systems, digital tools and specialised staff.

Report

Every three years from the date of entry into force of this amending Regulation, the Commission will, on the basis of reports provided by EPPO, OLAF and Eurofisc, submit a report to the European Parliament, the Council and the European Court of Auditors on the **application of this Regulation**. Where the report identifies persistent deficiencies in the application of this Regulation, the Commission will, within six months of the publication of the report, submit a legislative proposal containing remedial measures.