Fight against fraud: mutual administrative assistance for the protection of the financial interests of the Community

2004/0172(COD) - 23/06/2005 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted a resolution drafted by Petr DUCHO (EPP-ED, CZ) and made some amendments to the Commission’s proposal. (Please see the document dated 23/05/2005.) Parliament added that Member States shall without delay communicate to the Commission the following information from their records:

- VAT identification numbers issued by Member States receiving the information;

- the total value of intra-Community supplies of goods to persons holding a VAT identification number by all operators identified for the purposes of VAT in the Member State providing the information.

This replaces the clause giving the Commission access to Member States’ records stored in national databases.

Parliament inserted a new Title II on recovery and a new Article 20 b and 20c. The latter states that in order to ensure effective recovery, Member States shall seize and freeze, where necessary after obtaining authorisation from a judicial authority, the proceeds of unlawfully obtained advantages affecting the Community's financial interests. This provision shall apply to the proceeds of any irregularity involving sums of more than EUR 50 000 or property the value of which corresponds to such proceeds.