



Brussels, 28 September 2018
(OR. en)

12621/18

Interinstitutional File:
2017/0248(CNS)

FISC 384
ECOFIN 855

'A' ITEM NOTE

From:	General Secretariat of the Council
To:	Council
No. Cion doc.:	14893/17 FISC 308 ECOFIN 1031 - COM(2017) 706 final
Subject:	Draft COUNCIL REGULATION amending Regulations (EU) No 904/2010 and (EU) 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax – Adoption

1. On 30 November 2017, the Commission presented an amended proposal for amending Council Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value added tax¹.
2. This initiative is part of the 'fair taxation package for the creation of a single EU value added tax area' set out in the Commission roadmap for a more united, stronger and more democratic Union. It aims at tackling cross-border VAT fraud by implementing the Council, European Parliament and European Court of Auditors recommendations and drastically and swiftly improving how tax administrations cooperate between themselves and with other law enforcement bodies.

¹ Doc. 14893/17 FISC 308 ECOFIN 1031.

3. On 22 June 2018, the Council reached a general approach on the Presidency compromise text.²
4. The European Economic and Social Committee has delivered its opinion on this legislative proposal on 23 May 2018³, the opinion of the European Parliament has been delivered on 3 July 2018.
5. The Committee of Permanent Representatives (Part 2) on 26 September 2018 decided⁴ to recommend that this dossier is submitted to the Council as an "A" ("no discussion") item.⁵
6. The Council is therefore invited to adopt the **Council Regulation amending Regulations (EU) No 904/2010 and (EU) 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax**, as finalised by the legal/linguistic experts in doc. 10472/18 FISC 276 ECOFIN 667.

² Doc. 9820/18 FISC 252 ECOFIN 578.

³ Doc. 9762/18 FISC 246 ECOFIN 570.

⁴ Doc. 12162/18 FISC 358 ECOFIN 823

⁵ The statements set out in the addendum to the present note will be inserted into the minutes of the Council meeting.