



Brussels, 28 September 2018  
(OR. en)

---

---

**Interinstitutional File:**  
**2017/0248(CNS)**

---

---

12621/18  
ADD 1

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

---

#### STATEMENTS TO BE ENTERED IN THE COUNCIL MINUTES

##### STATEMENT BY THE COMMISSION

"In a VAT system based on the principle of taxation in the Member State of destination of goods and services with Member States collecting VAT on behalf of the others in particular in e-commerce activities, in order to combat VAT fraud and evasion, it is crucial that Member States adapt their legislation to make possible and effective the presence and participation of officials from the Member States of taxation during the administrative enquiries. The Commission will closely monitor the effectiveness of the measure and will report to the Council."

## STATEMENT BY GERMANY

"With reference to the fifth recital:

'Such access should be made available via the European Vehicle and Driving Licence Information System (EUCARIS) software application, whose use is mandatory for Member States under Council Decision 2008/615/JHA6 and Council Decision 2008/616/JHA7, as regards vehicle registration data.'

We understand the references to EUCARIS and to the two Council Decisions to mean that each Member State realises and administers the automated data retrieval from national vehicle registers for Eurofisc liaison officials via a national contact point."

With reference to Article 21a(2):

'Access to the information referred to in paragraph 1, shall be granted under the following conditions:

- (i) access is in connection with an investigation into suspected VAT fraud or is to detect VAT fraud;
- (ii) access is through a Eurofisc liaison official, as referred to in Article 36(1), who holds a personal user identification for the electronic systems allowing access to this information.'

We understand this to mean that access to the data is not granted for the purpose of prosecuting parking violations, and that the requesting Member State must ensure that the data are not used for the purpose of prosecuting parking violations. According to our understanding, the purpose limitation in Article 21a(2) ('VAT fraud') overrides the broader utilisation provisions of Article 55 in this respect."