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## TEXTS ADOPTED

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### **P9\_TA(2023)0421**

#### **VAT: rules for the digital age**

**European Parliament legislative resolution of 22 November 2023 on the proposal for a Council directive amending Directive 2006/112/EC as regards VAT rules for the digital age (COM(2022)0701 – C9-0021/2023 – 2022/0407(CNS))**

**(Special legislative procedure – consultation)**

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2022)0701),
  - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0021/2023),
  - having regard to Rule 82 of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0327/2023),
1. Approves the Commission proposal as amended;
  2. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;
  3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
  4. Asks the Council to consult Parliament again if it intends to substantially amend the Commission proposal;
  5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

## Amendment 1

### Proposal for a directive Recital 1 a (new)

*Text proposed by the Commission*

*Amendment*

***(1a) The package ‘VAT in the Digital Age’, of which this Directive forms a part, aims to respect the principle of proportionality as regards, on the one hand, the objective of combating fraud and, on the other hand, the difficulties that might arise in the application of the proposed rules for companies, especially for SMEs and micro-undertakings, in terms of the day-to-day running of businesses, and also for national authorities. The new VAT obligations resulting from the reform should be simple, clear, effective and balanced for all parties involved in order to work in practice for businesses and administrative authorities.***

## Amendment 2

### Proposal for a directive Recital 1 b (new)

*Text proposed by the Commission*

*Amendment*

***(1b) The package ‘VAT in the Digital Age’ aims to ensure full respect of the fundamental rights to privacy and personal data protection, as well as the applicability of Regulations (EU) 2016/679<sup>1a</sup> and (EU) 2018/1725<sup>1b</sup> of the European Parliament and of the Council to the processing of personal data. The information collected should only be able to be processed for the purpose of combating fraud by the competent tax authorities.***

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<sup>1a</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council

*of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).*

*<sup>1b</sup> Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).*

### **Amendment 3**

#### **Proposal for a directive Recital 1 c (new)**

*Text proposed by the Commission*

*Amendment*

*(1c) The Commission should ensure that taxpayers' rights are respected, given the fact that tax authorities will have access to vast amounts of data, including from algorithmic data analysis systems. The use of new technologies should respect Union values, human rights and primary law.*

### **Amendment 4**

#### **Proposal for a directive Recital 1 d (new)**

*Text proposed by the Commission*

*Amendment*

*(1d) The collection of individuals' personal data should not under any circumstances infringe the right to privacy of individuals. Otherwise, it would be considered to be equivalent to unlawful surveillance. Information contained in invoices might reveal sensitive*

*information concerning specific natural persons, such as information concerning purchased goods (including intimate products), travel arrangements or legal services.*

## Amendment 5

### Proposal for a directive

#### Recital 2

*Text proposed by the Commission*

(2) The VAT reporting obligations should be adapted to address the challenges of the platform economy **and** to reduce the need for multiple VAT registrations in the Union.

*Amendment*

(2) The VAT reporting obligations should be adapted to address the challenges of the platform economy, to reduce the need for multiple VAT registrations in the Union **and to significantly reduce compliance costs for taxpayers, namely SMEs, in order to ensure a level playing field and the proper functioning of the internal market.**

## Amendment 6

### Proposal for a directive

#### Recital 3

*Text proposed by the Commission*

(3) VAT revenue loss, known as the ‘VAT Gap’, was in 2020 estimated at EUR 93 billion<sup>61</sup> in the Union, a significant part of which consists of fraud, in particular missing trader intra-Community fraud<sup>62</sup>, estimated in the range of EUR 40-60 billion<sup>63</sup>. ***In the final report of the Conference on the Future of Europe citizens call for ‘Harmonizing and coordinating tax policies within the Member States of the EU in order to prevent tax evasion and avoidance’, ‘Promoting cooperation between EU Member States to ensure that all companies in the EU pay their fair share of taxes’. The VAT in the Digital Age initiative is consistent with these goals.***

*Amendment*

(3) VAT revenue loss, known as the ‘VAT Gap’, was in 2020 estimated at EUR 93 billion<sup>61</sup> in the Union, a significant part of which consists of fraud, in particular missing trader intra-Community fraud<sup>62</sup>, estimated in the range of EUR 40-60 billion<sup>63</sup>. ***The current VAT gap demonstrates the need to tackle VAT cross-border fraud and carousel fraud through the proper implementation of efficient exchange of information mechanisms and of adequate means for such exchange, including human, financial, technical and technological means. Moreover, the magnitude of the VAT gap value differs significantly from one Member State to another and it is therefore important to enhance***

***cooperation and coordination at the Union level.***

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<sup>61</sup> The VAT Gap is the overall difference between the expected VAT revenue based on VAT legislation and ancillary regulations and the amount actually collected:

[https://ec.europa.eu/taxation\\_customs/business/vat/vat-gap\\_en](https://ec.europa.eu/taxation_customs/business/vat/vat-gap_en)

<sup>62</sup> Europol:

<https://www.europol.europa.eu/crime-areas-and-statistics/crime-areas/economic-crime/mtic-missing-trader-intra-community-fraud>

<sup>63</sup> European Court of Auditors:

[https://www.eca.europa.eu/Lists/ECADocuments/SR15\\_24/SR\\_VAT\\_FRAUD\\_EN.pdf](https://www.eca.europa.eu/Lists/ECADocuments/SR15_24/SR_VAT_FRAUD_EN.pdf)

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<sup>62</sup> Europol:

<https://www.europol.europa.eu/crime-areas-and-statistics/crime-areas/economic-crime/mtic-missing-trader-intra-community-fraud>

<sup>63</sup> European Court of Auditors:

[https://www.eca.europa.eu/Lists/ECADocuments/SR15\\_24/SR\\_VAT\\_FRAUD\\_EN.pdf](https://www.eca.europa.eu/Lists/ECADocuments/SR15_24/SR_VAT_FRAUD_EN.pdf)

## **Amendment 7**

### **Proposal for a directive Recital 3 a (new)**

*Text proposed by the Commission*

*Amendment*

***(3a) The VAT gap feeds the lack of trust between Union tax authorities and represents much more than just missing trader intra-Community (MTIC) fraud. The best way to fight against MTIC fraud, including carousel fraud, would be to remove the VAT exemption for intra-Community supplies of goods and services, since that type of fraud is for the most part due to a break in the fractioned collection of VAT. In order to better circumscribe the fight against VAT fraud, the Commission should undertake further analysis as to how the implementation of this Directive could lay the groundwork for the removal of the VAT exemption for intra-Community supplies of goods and services (i.e. the ‘definitive VAT system’).***

## Amendment 8

### Proposal for a directive Recital 3 b (new)

*Text proposed by the Commission*

*Amendment*

***(3b) The collection of data for international trade statistics (Intrastat) in the context of intra-Community transactions is an essential tool for the tax administrations of the Member States in the fight against VAT fraud and should be maintained.***

## Amendment 9

### Proposal for a directive Recital 3 c (new)

*Text proposed by the Commission*

*Amendment*

***(3c) The VAT exemption for intra-Community supplies of goods and services could increase the possibility of fraud, especially at retail level.***

## Amendment 10

### Proposal for a directive Recital 4

*Text proposed by the Commission*

*Amendment*

(4) In order to increase tax collection on cross-border transactions and to end the existing fragmentation stemming from Member States' implementation of divergent reporting systems, rules should be laid down for Union digital reporting requirements. Such rules should provide information to tax administrations on a transaction-by-transaction basis, in order to allow cross matching of data, increase the control capabilities of tax administrations and create a deterrent effect on non-compliance, while reducing compliance costs for businesses operating in different

(4) In order to increase tax collection on cross-border transactions and to end the existing fragmentation stemming from Member States' implementation of divergent reporting systems, ***resulting in a significant burden on businesses and ineffective cross-border controls***, rules should be laid down for Union digital reporting requirements. Such rules should provide information to tax administrations on a transaction-by-transaction basis, in order to allow cross matching of data, increase the control capabilities of tax administrations and create a deterrent

Member States and eliminating barriers within the internal market.

effect on non-compliance, while reducing compliance costs for businesses operating in different Member States and eliminating barriers within the internal market.

## Amendment 11

### Proposal for a directive Recital 4 a (new)

*Text proposed by the Commission*

*Amendment*

***(4a) VAT fraud is often linked with organised crime and a very small number of those organised networks can be responsible for cross-border VAT fraud amounting to billions of euro, affecting not only revenue collection in Member States but also having a negative impact on the Union's own resources. Therefore, Member States have a shared responsibility for the protection of the VAT revenue of all Member States.***

## Amendment 12

### Proposal for a directive Recital 4 b (new)

*Text proposed by the Commission*

*Amendment*

***(4b) The Commission will ensure that digital reporting requirements take into account the experience gained in certain Member States which have already invested in digital invoicing and reporting, so that existing investments in those Member States are not lost and all stakeholders can benefit.***

## Amendment 13

### Proposal for a directive Recital 4 c (new)

*Text proposed by the Commission*

*Amendment*

***(4c) Digital reporting requirements that aim to provide information to tax authorities on a transaction-by-transaction basis should be fair, achievable and balanced, in accordance with the principle of proportionality. The reliability of technological solutions for detecting fraud should result in increased legal certainty for taxpayers.***

## **Amendment 14**

### **Proposal for a directive Recital 5**

*Text proposed by the Commission*

*Amendment*

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. The use of electronic invoicing ***should*** become the default system for issuing invoices. Nevertheless, Member States should be allowed to authorise other means for domestic supplies. The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration.

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. The use of electronic invoicing ***could*** become the default system for issuing invoices. Nevertheless, Member States should be allowed to authorise other means for domestic supplies. The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration ***as of 1 January 2028.***

## **Amendment 15**

### **Proposal for a directive Recital 6**

*Text proposed by the Commission*

*Amendment*

(6) The definition of an electronic invoice should be aligned with that used in Directive 2014/55/EU of the European Parliament and the Council<sup>64</sup>, to achieve standardisation in the area of VAT

(6) ***At the end of the transitional period,*** the definition of an electronic invoice should be aligned with that used in Directive 2014/55/EU of the European Parliament and the Council<sup>64</sup>, to achieve



reporting.

standardisation in the area of VAT reporting. *However, businesses, in particular micro-undertakings and small undertakings as defined in Directive 2013/34/EU<sup>64a</sup> and non-profit entities, should remain free to adopt other standards in line with Article 217 of Directive 2006/112/EC.*

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<sup>64</sup> Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6.5.2014, p. 1).

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<sup>64</sup> Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6.5.2014, p. 1).

<sup>64a</sup> *Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).*

## Amendment 16

### Proposal for a directive Recital 6 a (new)

*Text proposed by the Commission*

*Amendment*

*(6a) In order to help businesses and tax administrations, the content of the European electronic invoicing standard should be made accessible, simple and clear, in particular by publishing on the Commission's website all relevant information relating to that standard. Given the fact that the European electronic invoicing standard referred to in Directive 2014/55/EU is adapted to a 'business to government' (B2G) context, its evolution should be planned to take into account 'business to business' (B2B) needs.*

## Amendment 17

### Proposal for a directive Recital 7

*Text proposed by the Commission*

(7) For the VAT reporting system to be implemented in an efficient manner, it is necessary that the information reaches the tax administration without delay. Therefore, the deadline for the issuance of an invoice for cross-border transactions should be set at **2** working days after the chargeable event has taken place.

*Amendment*

(7) For the VAT reporting system to be implemented in an efficient manner, it is necessary that the information reaches the tax administration without delay. Therefore, the deadline for the issuance of an invoice for cross-border transactions should be set at **eight** working days after the chargeable event has taken place. ***The limitation periods for the prosecution of VAT fraud should be adjusted accordingly.***

## Amendment 18

### Proposal for a directive Recital 9

*Text proposed by the Commission*

(9) The implementation of the electronic invoice as the default method for documenting transactions for VAT purposes would not be possible if the use of the electronic invoice remains subject to the acceptance by the recipient. Therefore, ***such an*** acceptance should no longer be required ***for the issuance of electronic invoices.***

*Amendment*

(9) The implementation of the electronic invoice as the default method for documenting transactions for VAT purposes would not be possible if the use of the electronic invoice remains subject to the acceptance by the recipient. Therefore, ***the*** acceptance ***by the recipient*** should no longer be required ***as of 1 January 2028.***

## Amendment 19

### Proposal for a directive Recital 10 a (new)

*Text proposed by the Commission*

*Amendment*

***(10a) Summary invoices save time and costs and reduce the administrative burden related to invoicing. Moreover, they reduce the possibility of errors and simplify the work for suppliers and customers thanks to simplified record***

*keeping. However, they could also be misused for fraud. Therefore, summary invoices should be maintained only for business-to-business transactions and should only cover a limited period of time.*

## **Amendment 20**

### **Proposal for a directive Recital 12**

*Text proposed by the Commission*

(12) In order to facilitate for taxable persons the transmission of the invoice data, Member States should put at the disposal of the taxable persons the necessary means for such transmission, which should allow that the data is sent by the taxable person directly or by a third party on that taxable person's behalf.

*Amendment*

(12) ***The growing flow of information exchanged daily requires high-performance computer software capable of transmitting the information continuously to national administrations in a secure manner.*** In order to facilitate for taxable persons the transmission of the invoice data, Member States should put at the disposal of the taxable persons, ***and in particular of micro-undertakings and small undertakings as defined in Directive 2013/34/EU and non-profit entities,*** the necessary means for such transmission, which should allow that the data is sent by the taxable person directly or by a third party on that taxable person's behalf.

## **Amendment 21**

### **Proposal for a directive Recital 13**

*Text proposed by the Commission*

(13) Whilst the information to be transmitted through the digital reporting requirements for intra-Community transactions should be similar to what was transmitted through the recapitulative statements, it is necessary to request taxable persons to provide additional data, including bank details and payment amounts, so that tax administrations can follow not only the goods but also the financial flows.

*Amendment*

(13) Whilst the information to be transmitted through the digital reporting requirements for intra-Community transactions should be similar to what was transmitted through the recapitulative statements, it is necessary to request taxable persons to provide additional data, including bank details and payment amounts, so that tax administrations can follow not only the goods but also the financial flows ***and can obtain appropriate***

*information on those flows.*

## Amendment 22

### Proposal for a directive

#### Recital 14

*Text proposed by the Commission*

(14) Placing an unnecessary administrative burden on taxable persons operating in different Member States should be avoided. Therefore, such taxable persons should be able to provide the **required** information to their tax administrations using the European standard laid down in Commission Implementing Decision (EU) 2017/1870<sup>65</sup>, which fulfils the request laid down in Article 3(1) of Directive 2014/55/EU to create an European standard for the semantic data model of the core elements of an electronic invoice. Member States should be allowed to provide for **additional** methods to report the data that could be easier for certain taxable persons to comply with.

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<sup>65</sup> Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17.10.2017, p. 19).

## Amendment 23

### Proposal for a directive

#### Recital 15

*Text proposed by the Commission*

(15) In order to achieve the necessary harmonisation in the reporting of data on intra-Community transactions, the

*Amendment*

(14) Placing an unnecessary administrative burden on taxable persons operating in different Member States should be avoided. Therefore, such taxable persons should be able to provide the **necessary** information to their tax administrations using the European standard laid down in Commission Implementing Decision (EU) 2017/1870<sup>65</sup>, which fulfils the request laid down in Article 3(1) of Directive 2014/55/EU to create an European standard for the semantic data model of the core elements of an electronic invoice. Member States should be allowed to provide for **other** methods to report the data that could be easier for certain taxable persons to comply with **and that could lead to a reduction of unnecessary burdens**.

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<sup>65</sup> Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17.10.2017, p. 19).

*Amendment*

(15) In order to achieve the necessary harmonisation in the reporting of data on intra-Community transactions, the

information to be reported should be the same in all Member States, without the possibility for Member States to request additional data.

information to be reported should be the same in all Member States, without the possibility for Member States to request additional data. ***The collection of that data should make it possible to have better statistics as to the extent of VAT fraud and should make it possible to reduce that fraud.***

#### **Amendment 24**

##### **Proposal for a directive Recital 16 a (new)**

*Text proposed by the Commission*

*Amendment*

***(16a) Digitalisation makes companies increasingly vulnerable to cybercrime and hacker attacks. The Commission and the Member States should each ensure, as far as possible, the protection of data against cyber-attacks and attacks by hackers or zappers, during their transmission, on a transaction-by-transaction basis, and during their storage by tax authorities.***

#### **Amendment 25**

##### **Proposal for a directive Recital 16 b (new)**

*Text proposed by the Commission*

*Amendment*

***(16b) The rules governing electronic invoicing and digital reporting requirements do not apply to defence-related purchases exempted under Articles 143 and 151 of Directive 2006/112/EC.***

#### **Amendment 26**

##### **Proposal for a directive Recital 16 c (new)**

*Text proposed by the Commission*

*Amendment*

***(16c) In order to ensure the security of the data transmitted, an exhaustive list of the authorities authorised to examine the data should be drawn up, together with a procedure for processing the data. EPPO, OLAF and Europol should be on that list.***

## **Amendment 27**

### **Proposal for a directive**

#### **Recital 17**

*Text proposed by the Commission*

*Amendment*

(17) Several Member States have put in place divergent reporting requirements for transactions within their territories, ***leading to significant administrative burdens for taxable persons which operate in different Member States, as they need to adapt their accounting systems to comply with those requirements.*** In order to avoid the costs derived from ***such divergence***, the systems implemented in Member States to report supplies of goods and services for consideration between taxable persons within their territory ***should comply with*** the same features of the system implemented for intra-Community transactions. Member States should provide for the electronic means for the transmission of the information and, as is the case for intra-Community transactions, it should be possible for the taxable person to submit the data in accordance with the European standard laid down in Implementing Decision (EU) 2017/1870, ***even though*** the relevant Member State could provide for ***additional*** means to transmit the data. The data should be allowed to be sent by the taxable person directly or by a third party on that person's behalf.

(17) Several Member States have put in place, ***in accordance with Article 273 of Directive 2006/112/EC***, divergent reporting requirements for transactions within their territories. ***Those divergent reporting requirements prejudice the functioning of the internal market.*** In order to avoid the costs derived from ***the fragmentation of the regulatory framework***, the systems implemented in Member States to report supplies of goods and services for consideration between taxable persons within their territory ***could have*** the same features of the system implemented for intra-Community transactions. Member States should provide for the electronic means for the transmission of the information and, as is the case for intra-Community transactions, it should be possible for the taxable person to submit the data in accordance with the European standard laid down in Implementing Decision (EU) 2017/1870, ***unless*** the relevant Member State could provide for ***other, equally effective***, means to transmit the data. The data should be allowed to be sent by the taxable person directly or by a third party on that person's behalf.

## **Amendment 28**

**Proposal for a directive**  
**Recital 18**

*Text proposed by the Commission*

(18) Member States should not be obliged to implement a digital reporting requirement for supplies of goods and services for consideration between taxable persons within their territory. ***However, if they are to implement such a requirement in the future, they should align it with the digital reporting requirements for intra-Community transactions. Member States which already have a reporting system for these transactions in place should adapt such systems to ensure that the data are reported in accordance with the digital reporting requirements for intra-Community transactions.***

*Amendment*

(18) Member States should not be obliged to implement a digital reporting requirement for supplies of goods and services for consideration between taxable persons within their territory. ***At the end of the transitional period, Member States will still be able to introduce other standards, even though they have to accept electronic invoices based on the European Standard.***

**Amendment 29**

**Proposal for a directive**  
**Recital 18 a (new)**

*Text proposed by the Commission*

*Amendment*

***(18a) The collection of individuals' personal data should not under any circumstances infringe their right to privacy.***

**Amendment 30**

**Proposal for a directive**  
**Recital 19**

*Text proposed by the Commission*

*Amendment*

(19) In order to evaluate the effectiveness of the digital reporting requirements, the Commission should prepare an assessment report evaluating the impact of digital reporting requirements on the reduction of the VAT gap and in the implementation and compliance costs for taxable persons and tax administrations, in order to verify

(19) In order to evaluate the effectiveness of the ***intra-Community*** digital reporting requirements, the Commission should prepare an assessment report evaluating the impact of ***intra-Community*** digital reporting requirements on the reduction of the VAT gap and in the implementation and compliance costs for taxable persons

whether the system has achieved its objectives or needs further adjustments.

and tax administrations, in order to verify whether the system has achieved its objectives or needs further adjustments *or any extension to domestic transactions. In addition, the Commission should commission an independent study containing a comprehensive analysis on missing trader fraud, which is a particular category of VAT fraud, and in particular on the effectiveness of the digital reporting requirements in fighting such fraud. The Commission should also command an independent study to conduct a thorough assessment of the advantages and disadvantages of making import one-stop shop (IOSS) mandatory.*

### Amendment 31

#### Proposal for a directive Recital 20

*Text proposed by the Commission*

(20) Member States should be able to continue to implement other measures to ensure the correct collection of VAT and to prevent evasion. ***However, they should not be able to impose additional reporting obligations on the transactions that are covered by the digital reporting requirements.***

*Amendment*

(20) Member States should be able to continue to implement other measures to ensure the correct collection of VAT and to prevent evasion.

### Amendment 32

#### Proposal for a directive Recital 20 a (new)

*Text proposed by the Commission*

*Amendment*

***(20a) In order to reduce the legal risk to which businesses, especially SMEs and micro-undertakings, are exposed due to the complexity of VAT rates within the Union, the databases of the Commission could be expanded into an up-to-date tool that is easily accessible for businesses, providing near real time information on***



*Union VAT rates and responses to tax inquiries.*

**Amendment 33**

**Proposal for a directive  
Recital 22**

*Text proposed by the Commission*

(22) *The platform economy has led to an unjustified distortion of competition between supplies performed through online platforms that escape VAT taxation, and supplies performed in the traditional economy that are subject to VAT. The distortion has been most acute in the two largest sectors of the platform economy behind e-commerce, namely the short-term accommodation rental sector and the passenger transport sector.*

*Amendment*

(22) *There are risks of distortion of competition between supplies performed through online platforms that escape VAT taxation, and supplies performed in the traditional economy that are subject to VAT.*

**Amendment 34**

**Proposal for a directive  
Recital 23**

*Text proposed by the Commission*

(23) It is therefore necessary to lay down rules to address *the* distortions of competition in the short-term accommodation rental and passenger transport sectors *by changing the role that platforms play in the collection of VAT (becoming the ‘deemed supplier’)*. Under this model, platforms *should be required to charge VAT where VAT is due but the underlying supplier does not charge it because they are, for example, a natural person or a taxable person using the special scheme for small enterprises.*

*Amendment*

(23) It is therefore necessary to lay down *clear, balanced and proportionate* rules to address *potential* distortions of competition in the short-term accommodation rental and passenger transport sectors *through the introduction of the deemed supplier model*. Under this model, platforms *are required to charge and account for the VAT on the underlying supply where no VAT is charged by the supplier, and can be subject to reporting obligations. While the principle of VAT neutrality is key to the VAT system, and should be adhered to as much as possible, the characteristics of the short-term accommodation rental and passenger transport sectors require a dedicated approach through the deemed supplier model.*

## Amendment 35

### Proposal for a directive Recital 23 a (new)

*Text proposed by the Commission*

*Amendment*

***(23a) As the establishment of a deemed supplier model will entail additional costs for small platforms, incentives should be provided to encourage them to comply as soon as possible in order to guarantee a level playing field and conditions for fair competition in those markets.***

## Amendment 36

### Proposal for a directive Recital 23 b (new)

*Text proposed by the Commission*

*Amendment*

***(23b) The deemed supplier scheme should not apply to platforms which are small and medium-sized undertakings as defined in Directive 2013/34/EU, e.g. small suppliers of Short Term Rental (STR) accommodation (hosts or VAT-exempt businesses) that contribute to sustainable tourism in the Union and promote travel to less frequented places. In addition, the deemed supplier scheme should ensure a level playing field and not provide a competitive advantage to large platforms, which are better able to bear additional costs.***

## Amendment 37

### Proposal for a directive Recital 24

*Text proposed by the Commission*

*Amendment*

(24) Member States interpret the place of supply of the facilitation service provided by the platforms to non-taxable persons differently. ***Therefore*** it is necessary to

(24) Member States interpret the place of supply of the facilitation service provided by the platforms to non-taxable persons differently. It is necessary to clarify this

clarify this rule.

*rule so that the use of a facilitation platform does not in any way create a competitive advantage for a provider. It is also necessary, for the sake of clarity and legal certainty, to establish a uniform definition of the term ‘platform intermediary’.*

## **Amendment 38**

### **Proposal for a directive**

#### **Recital 31 a (new)**

*Text proposed by the Commission*

*Amendment*

*(31a) The implementation of various Union one-stop shop (UOSS) regimes in the Member States requires providing companies with sufficient technical specifications to ensure that the one-stop shop (OSS) declarations do not differ from one country to another and also giving companies the option of downloading a file to submit an OSS declaration.*

## **Amendment 39**

### **Proposal for a directive**

#### **Recital 31 b (new)**

*Text proposed by the Commission*

*Amendment*

*(31b) In order to simplify the day-to-day running of businesses, the Commission might consider consolidating the current three registrations, i.e., import one-stop shop (IOSS), Union one-stop-shop (UOSS) and non-Union one-stop shop (non-UOSS), so that all supplies (namely, imported goods, services and domestic sales) can be declared through a single portal.*

## Amendment 40

### Proposal for a directive Recital 32

#### *Text proposed by the Commission*

(32) Amongst other measures, Directive (EU) 2017/2455 extended the scope of the Mini OSS to become a broader OSS, covering all cross-border supplies of services to non-taxable persons taking place in the Union and all intra-Community distance sales of goods. Exceptionally, electronic interfaces, such as marketplaces and platforms, which become deemed suppliers for certain supplies of goods within the Union can also declare certain domestic supplies of goods in the Union OSS scheme. To support the objective of a single VAT registration in the Union, the scope of the Union OSS scheme should be further expanded to cover other supplies of goods, including domestic business-to-consumer supplies of goods in the Union by taxable persons who are not identified for VAT purposes in the Member State of consumption, ensuring that businesses do not need to register for VAT in each Member State where such supplies of goods to consumers take place. In addition, the scope of the Union OSS scheme should be expanded to also include domestic supplies of margin scheme goods to any person, when those goods are supplied by a taxable person (taxable dealer) who is not identified in the Member State where such supplies of goods take place. This amendment would allow taxable dealers to benefit from the OSS simplifications, and allow for the VAT due on those supplies to be declared and paid in one Member State of identification via the enlarged Union OSS scheme.

#### *Amendment*

(32) Amongst other measures, Directive (EU) 2017/2455 extended the scope of the Mini OSS to become a broader OSS, covering all cross-border supplies of services to non-taxable persons taking place in the Union and all intra-Community distance sales of goods. Exceptionally, electronic interfaces, such as marketplaces and platforms, which become deemed suppliers for certain supplies of goods within the Union can also declare certain domestic supplies of goods in the Union OSS scheme. To support the objective of a single VAT registration in the Union, the scope of the Union OSS scheme should be further expanded to cover other supplies of goods, including domestic business-to-consumer supplies of goods in the Union by taxable persons who are not identified for VAT purposes in the Member State of consumption, ensuring that businesses do not need to register for VAT in each Member State where such supplies of goods to consumers take place. In addition, the scope of the Union OSS scheme should be expanded to also include domestic supplies of margin scheme goods to any person, when those goods are supplied by a taxable person (taxable dealer) who is not identified in the Member State where such supplies of goods take place. This amendment would allow taxable dealers to benefit from the OSS simplifications, and allow for the VAT due on those supplies to be declared and paid in one Member State of identification via the enlarged Union OSS scheme. ***However, any extension of the Union OSS scheme to supplies of goods and services by a taxable person to another taxable person should be avoided. The freedom, for taxable persons with fixed establishments in different Member States, to choose the Member State of***

*identification for OSS purposes adds to a growth-friendly internal market.*

## **Amendment 41**

### **Proposal for a directive Recital 33**

*Text proposed by the Commission*

(33) VAT is normally charged and accounted for by the supplier of the goods or services. However, in certain circumstances Member States may provide that, under the reverse charge mechanism, the recipient of the supply, rather than the supplier, is obliged to account for the VAT due. To further support the objective of a single VAT registration in the Union, rules should be laid down for the mandatory application by Member States of the reverse charge mechanism in situations where a supplier is not established for VAT purposes in the Member State in which VAT is due. ***A supplier, making supplies of goods or services to a person who is identified for VAT in the Member State where the supply is taxable, should be entitled to apply the reverse charge.*** For control purposes, such supplies should be reported in the recapitulative statement.

## **Amendment 42**

### **Proposal for a directive Recital 35 a (new)**

*Text proposed by the Commission*

*Amendment*

(33) VAT is normally charged and accounted for by the supplier of the goods or services. However, in certain circumstances Member States may provide that, under the reverse charge mechanism, the recipient of the supply, rather than the supplier, is obliged to account for the VAT due. To further support the objective of a single VAT registration in the Union, rules should be laid down for the mandatory application by Member States of the reverse charge mechanism in situations where a supplier is not established for VAT purposes in the Member State in which VAT is due. For control purposes, such supplies should be reported in the recapitulative statement.

***(35a) IOSSs should operate transparently and securely. A unified approach between the IOSS on the one hand, and customs legislation and practice on the other, would help bring an end to inconsistencies, errors and double taxation.***

## Amendment 43

### Proposal for a directive Recital 36

#### *Text proposed by the Commission*

(36) In order to ensure uniform conditions for the implementation of Directive 2006/112/EC, powers should be conferred on the Commission to better secure the correct use and the verification process of IOSS VAT identification numbers for the purposes of the exemption provided for in that Directive. This empowerment should allow the Commission to adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance. Such special measures involve, inter alia, linking the unique consignment number with the IOSS VAT identification number. Those powers should be exercised in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>71</sup> and for this purpose the committee should be the one established by Article 58 of Regulation (EU) No 904/2010 of the European Parliament and of the Council<sup>72</sup>.

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<sup>71</sup> Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

<sup>72</sup> Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the

#### *Amendment*

(36) In order to ensure uniform conditions for the implementation of Directive 2006/112/EC, powers should be conferred on the Commission to better secure the correct use and the verification process of IOSS VAT identification numbers for the purposes of the exemption provided for in that Directive. This empowerment should allow the Commission to adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance. Such special measures involve, inter alia, linking the unique consignment number with the IOSS VAT identification number. Those powers should be exercised in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>71</sup> and for this purpose the committee should be the one established by Article 58 of Regulation (EU) No 904/2010 of the European Parliament and of the Council<sup>72</sup>. ***The Commission's powers should take into account taxpayers' rights to confidentiality. Any draft implementing act is to be transmitted to the European Parliament for information, in order to enable the exercise of its rights.***

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<sup>71</sup> Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

<sup>72</sup> Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the

field of value added tax (OJ L 268, 12.10.2010, p. 1).

field of value added tax (OJ L 268, 12.10.2010, p. 1).

#### **Amendment 44**

##### **Proposal for a directive Recital 38**

###### *Text proposed by the Commission*

(38) Directive 2006/112/EC provides for a simplified VAT treatment of goods transferred under call-off stock arrangements where certain prescribed conditions are met. As the OSS simplification scheme for transfers of own goods is comprehensive and encompasses cross-border movements of goods that are currently covered by call-off stock arrangements under article 17a of that Directive, it is necessary to phase out these arrangements by including an end date prior to the complete removal of the call-off stock provisions in Directive 2006/112/EC. Therefore, an end date of 31 December **2024** should be laid down, after which it will no longer be possible to effect any new call-off stock arrangements. For call-off stock arrangements commencing on or before 31 December **2024**, the relevant conditions, including the 12 month time limit for transferring ownership of those goods to the intended purchaser, should continue to apply. In parallel with the inclusion of this new end date, a new paragraph should be inserted in the provisions pertaining to call-off stock arrangements to ensure that those arrangements will cease to apply on 31 December **2025**, as they will no longer be required after that date.

###### *Amendment*

(38) Directive 2006/112/EC provides for a simplified VAT treatment of goods transferred under call-off stock arrangements where certain prescribed conditions are met. As the OSS simplification scheme for transfers of own goods is comprehensive and encompasses cross-border movements of goods that are currently covered by call-off stock arrangements under article 17a of that Directive, it is necessary to phase out these arrangements by including an end date prior to the complete removal of the call-off stock provisions in Directive 2006/112/EC. Therefore, an end date of 31 December **2025** should be laid down, after which it will no longer be possible to effect any new call-off stock arrangements. For call-off stock arrangements commencing on or before 31 December **2025**, the relevant conditions, including the 12 month time limit for transferring ownership of those goods to the intended purchaser, should continue to apply. In parallel with the inclusion of this new end date, a new paragraph should be inserted in the provisions pertaining to call-off stock arrangements to ensure that those arrangements will cease to apply on 31 December **2026**, as they will no longer be required after that date.

#### **Amendment 45**

##### **Proposal for a directive Recital 39**

*Text proposed by the Commission*

(39) The margin scheme operates by allowing taxable dealers to pay VAT on the difference between the sale price and the purchase price of goods covered by the scheme namely second-hand goods, works of art, collectors' items and antiques. To ensure that the taxation of those specific supplies occurs in the Member State where the customer is established, has his or her permanent address or usually resides, Directive 2006/112/EC should be amended to introduce a new place of supply rule. In addition, Directive 2006/112/EC should be amended to specifically exclude supplies of margin scheme goods from the mandatory application of the reverse charge mechanism. However, to support the objective of a single VAT registration in the Union, and to minimise compliance burdens, taxable dealers that operate under the margin scheme can opt to register to use the Union OSS scheme to declare and pay the VAT due on certain supplies of margin scheme goods via that scheme, without the need to register in multiple Member States.

**Amendment 46**

**Proposal for a directive**  
**Recital 39 a (new)**

*Text proposed by the Commission*

*Amendment*

(39) The margin scheme operates by allowing taxable dealers to pay VAT on the difference between the sale price and the purchase price of goods covered by the scheme namely second-hand goods, ***including capital goods such as buildings, machinery, tools and equipment***, works of art, collectors' items and antiques. To ensure that the taxation of those specific supplies occurs in the Member State where the customer is established, has his or her permanent address or usually resides, Directive 2006/112/EC should be amended to introduce a new place of supply rule. In addition, Directive 2006/112/EC should be amended to specifically exclude supplies of margin scheme goods from the mandatory application of the reverse charge mechanism. However, to support the objective of a single VAT registration in the Union, and to minimise compliance burdens, taxable dealers that operate under the margin scheme can opt to register to use the Union OSS scheme to declare and pay the VAT due on certain supplies of margin scheme goods via that scheme, without the need to register in multiple Member States.

*Amendment*

***(39a) Recognising the importance of sustainable practices, it is important to ensure that the method for calculating VAT on the profit margin for the sale of second-hand and collectible goods is simple and clear. The Union should consider whether other calculation methods (for example, an average VAT margin rate provided by the seller and by category of objects) are needed in order to improve the application and functioning***



*of the VAT margin scheme for second-hand goods.*

#### **Amendment 47**

##### **Proposal for a directive Recital 39 b (new)**

*Text proposed by the Commission*

*Amendment*

*(39b) Some Member States do not exempt in-kind donations from VAT, even though such an exemption is possible under the existing VAT Directive, leading businesses to destroy consumer goods, notably returns, rather than donating them to charitable causes. The Commission should issue guidance to Member States, clarifying that VAT exemptions for in-kind donations are compatible with existing Union VAT law.*

#### **Amendment 48**

##### **Proposal for a directive Recital 41 a (new)**

*Text proposed by the Commission*

*Amendment*

*(41a) Implementing digital reporting requirements in the markets of all Member States simultaneously in 2028 will be extremely challenging. A progressive implementation of the digital reporting requirements would ensure the availability of sufficient qualified personnel for the adaptation of all businesses software. Practical solutions to reduce implementation costs should be proposed by the Commission to businesses before the implementation of this Directive.*

#### **Amendment 49**

##### **Proposal for a directive Recital 41 b (new)**

*Text proposed by the Commission*

*Amendment*

***(41b) The package ‘VAT in the Digital Age’ should be phased in as from 1 January 2025.***

## **Amendment 50**

**Proposal for a directive  
Recital 41 c (new)**

*Text proposed by the Commission*

*Amendment*

***(41c) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725<sup>1a</sup> and delivered an opinion on 3 March 2023<sup>1b</sup>.***

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***<sup>1a</sup> Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).***

***<sup>1b</sup> OJ C 113, 28.3.2023, p. 26.***

## **Amendment 51**

**Proposal for a directive  
Recital 41 d (new)**

*Text proposed by the Commission*

*Amendment*

***(41d) The expansion of cloud computing services, as a result of digital reporting requirements, could lead to an increase in greenhouse gas emissions. The Commission should take measures and provide incentives to ensure the ‘greening’ of the digital sector, for example by centralising data centres to***

*optimise their functioning, by helping companies to use renewable energies instead of fossil fuels to power their data centres and by using artificial intelligence to reduce their pollution.*

## **Amendment 52**

### **Proposal for a directive Recital 41 e (new)**

*Text proposed by the Commission*

*Amendment*

*(41e) This Directive encompasses several changes in the way VAT revenues are to be declared. It might have a significant impact on the nature of the work of tax administrations' employees. Tax authorities should therefore ensure that their employees have access to the necessary training prior to the entry into force of this Directive.*

## **Amendment 53**

### **Proposal for a directive Article 1 – title**

*Text proposed by the Commission*

*Amendment*

Amendments to Directive 2006/112/EC with effect from 1 January **2024**

Amendments to Directive 2006/112/EC with effect from 1 January **2025**

## **Amendment 54**

### **Proposal for a directive Article 1 – paragraph 1 – point 6 Directive 2006/112/EC Article 217**

*Text proposed by the Commission*

*Amendment*

Article 217

Article 217

For the purposes of this **Directive**, 'electronic invoice' **shall mean** an invoice that contains the information required by this Directive, and which has been issued,

For the purposes of this **Chapter**, 'electronic invoice' **means** an invoice that contains the information required by this Directive, and which has been issued,

transmitted and received in *a structured* electronic format *which allows for its automatic and electronic processing*;

transmitted and received in *any* electronic format.

*For the purposes of Title XI, Chapter 6, Sections 1 and 2, 'electronic invoice' means an invoice that contains the information required by this Directive, and which has been issued, transmitted and received in a structured electronic format that allows for its automatic and electronic processing.*

## Amendment 55

### Proposal for a directive

#### Article 1 – paragraph 1 – point 7

Directive 2006/112/EC

Article 218 – paragraph 1

#### *Text proposed by the Commission*

1. For the purposes of this Directive, Member State shall accept documents or messages on paper or in electronic form as invoices if they meet the conditions laid down in this Chapter.

#### *Amendment*

1. For the purposes of this Directive, Member State shall accept documents or messages on paper, in a *digital format or* in electronic form as invoices if they meet the conditions laid down in this Chapter.

## Amendment 56

### Proposal for a directive

#### Article 1 – paragraph 1 – point 7

Directive 2006/112/EC

Article 218 – paragraph 2

#### *Text proposed by the Commission*

2. Member States may impose the obligation to issue electronic invoices. Member States imposing this obligation shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council\*. The issuance of electronic invoices *by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or*

#### *Amendment*

2. Member States may impose the obligation to issue electronic invoices. Member States imposing this obligation shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council\*. *Member States may also allow* the issuance of electronic invoices *in a different format, in accordance with Article 217 of this*

*verification by the tax authorities, without prejudice to the special measures authorised under Article 395 and already implemented at the time this Directive enters into force.*

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\* Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6.5.2014, p. 1).’;

### **Amendment 57**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 7**  
Directive 2006/112/EC  
Article 218 – paragraph 2 a (new)

*Text proposed by the Commission*

### **Amendment 58**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 7**  
Directive 2006/112/EC  
Article 218 – paragraph 2 b (new)

*Text proposed by the Commission*

*Directive, as long as they also allow the use of the European standard. For domestic transactions, Member States may oblige taxable persons established within their territory to issue electronic invoices for supplies of goods and services within their territory.*

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\* Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6.5.2014, p. 1).’;

*Amendment*

**2a. The European standard on electronic invoicing referred to in paragraph 2 of this Article shall be published on the website of the Commission.**

*Amendment*

**2b. Micro-undertakings and small undertakings as defined in Directive 2013/34/EU and non-profit entities may use standards recognised and in force in the Member State other than the standard provided for in Directive 2014/55/EU, as long as those standards comply with Article 217 of this Directive.**

## Amendment 59

### Proposal for a directive

#### Article 1 – paragraph 1 – point 9

Directive 2006/112/EC

Article 232

*Text proposed by the Commission*

(9) Article 232 is *deleted*;

*Amendment*

(9) Article 232 is *replaced by the following*:

## Amendment 60

### Proposal for a directive

#### Article 1 – paragraph 1 – point 9

Directive 2006/112/EC

Article 232

*Present text*

Article 232

The use of an electronic invoice shall be subject to acceptance by the recipient.

*Amendment*

Article 232

**1. *Until 31 December 2027***, the use of an electronic invoice shall be subject to acceptance by the recipient ***for the acquisition of goods carried out in accordance with Article 20 and for supplies of a service that is taxable in a Member State other than the Member State in which the supplier is established.***

***From 1 January 2028***, the use of an electronic invoice shall not be subject to acceptance by the recipient ***for the acquisition of goods carried out in accordance with Article 20 and for supplies of a service that is taxable in a Member State other than the Member State in which the supplier is established.***

**2. *For remaining acquisitions and supplies of goods and services that are not referred to in paragraph 1***, Member States may provide that the use of electronic invoices issued by taxable persons established within their territory shall not be subject to the acceptance of the recipient established in their territory.

## Amendment 61

### Proposal for a directive Article 2 – title

*Text proposed by the Commission*

Amendments to Directive 2006/112/EC  
with effect from 1 January **2025**

*Amendment*

Amendments to Directive 2006/112/EC  
with effect from 1 January **2026**

## Amendment 62

### Proposal for a directive Article 2 – paragraph 1 – point 2 – point a Directive 2006/112/EC Article 14a – paragraph 2

*Text proposed by the Commission*

2. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods.

*Amendment*

2. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods. ***The deemed supplier may plead good faith and not be liable in the event that an underlying supplier deliberately fails to declare that he or she is not a taxable person.***

## Amendment 63

### Proposal for a directive Article 2 – paragraph 1 – point 2 – point b Directive 2006/112/EC Article 14a – paragraph 3

*Text proposed by the Commission*

3. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the transfer of goods to another Member State in accordance with Article 17(1) by a taxable person, ***other than capital goods as defined by the***

*Amendment*

3. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the transfer of goods to another Member State in accordance with Article 17(1) by a taxable person, the taxable person who facilitates the transfer

*Member State to which the goods are dispatched or transported in accordance with Article 189, point (a), or goods in relation to which there is no full right of deduction in that Member State, the taxable person who facilitates the transfer shall be deemed to have received and supplied those goods.*

shall be deemed to have received and supplied those goods. *The deemed supplier may plead good faith and not be held liable in the event that an underlying supplier deliberately fails to declare that he or she is not a taxable person.*

#### **Amendment 64**

##### **Proposal for a directive**

**Article 2 – paragraph 1 – point 2 – point b**

Directive 2006/112/EC

Article 14a – paragraph 4 a (new)

*Text proposed by the Commission*

*Amendment*

*4a. Member States shall prepare and make available dedicated guidance for those individuals listed in Article 28a of this Directive who opt to register as taxable persons, following the introduction of the deemed supplier regime in the accommodation and passenger transport sectors in the platform economy.*

#### **Amendment 65**

##### **Proposal for a directive**

**Article 2 – paragraph 1 – point 2 – point b**

Directive 2006/112/EC

Article 14a – paragraph 4 b (new)

*Text proposed by the Commission*

*Amendment*

*4b. The Commission shall commission an independent study after 31 December 2027, to assess whether the rules regarding deemed suppliers have been successful and if so to identify new sectors in a similar situation, as well as to assess the advantages and disadvantages of making IOSS mandatory. It shall submit this study to the European Parliament and to the Council.*



## Amendment 66

### Proposal for a directive

#### Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 – introductory part

*Text proposed by the Commission*

Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental, as referred to in Article 135(3), or passenger transport, shall be deemed to have received and supplied those services themselves where the person providing those services is one of the following:

*Amendment*

Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental, as referred to in Article 135(3), or passenger transport **by road within the Union**, shall be deemed to have received and supplied those services themselves where the person providing those services is one of the following:

## Amendment 67

### Proposal for a directive

#### Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 – point f

*Text proposed by the Commission*

**(f) a taxable person subject to the special scheme for small enterprises.;**

*Amendment*

**deleted**

## Amendment 68

### Proposal for a directive

#### Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 a (new)

*Text proposed by the Commission*

*Amendment*

***The deemed supplier scheme as provided for in the first paragraph shall not apply to platforms which are small undertakings in the sense of Directive 2013/34/EU<sup>1a</sup>.***

***Moreover, the first paragraph shall not apply to passenger transport services or to***

*the supply of short-term accommodation rental facilitated through the use of an electronic interface where a passenger transport service or a short-term accommodation rental provided by a person described in the first paragraph and not facilitated through the use of an electronic interface, would not be subject to VAT.*

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*<sup>1a</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).*

## **Amendment 69**

**Proposal for a directive**  
**Article 2 – paragraph 1 – point 4**  
Directive 2006/112/EC  
Article 35

*Text proposed by the Commission*

(4) Article 35 is *deleted*;

*Amendment*

(4) Article 35 is *replaced by the following*:

## **Amendment 70**

**Proposal for a directive**  
**Article 2 – paragraph 1 – point 4**  
Directive 2006/112/EC  
Article 35

*Present text*

Article 35

Article 33 shall not apply to supplies of second-hand goods, *works of art, collectors' items or antiques*, as defined in points (1) *to (4)* of Article 311(1), nor to

*Amendment*

Article 35

Article 33 shall not apply to supplies of second-hand goods, as defined in Article 311(1), point (1), nor to supplies of second-hand means of transport, as defined in

supplies of second-hand means of transport, as defined in Article 327(3), subject to VAT in accordance with the relevant special arrangements.

Article 327(3), subject to VAT in accordance with the relevant special arrangements.

## Amendment 71

### Proposal for a directive

#### Article 2 – paragraph 1 – point 6

Directive 2006/112/EC

Article 46a

*Text proposed by the Commission*

*Amendment*

**(6) The following Article 46a is inserted:**

**deleted**

**‘Article 46a**

***The place of supply of the facilitation service provided to a non-taxable person by a platform, portal or similar means shall be the place where the underlying transaction is supplied in accordance with this Directive.’***

## Amendment 72

### Proposal for a directive

#### Article 2 – paragraph 1 – point 7

Directive 2006/112/EC

Article 135 – paragraph 3

*Text proposed by the Commission*

*Amendment*

3. The ***uninterrupted rental of accommodation for a maximum of 45 days with or without the provision of other ancillary services*** shall be regarded as having a similar function to the hotel sector.;

3. The ***following*** shall be regarded as having a similar function to the hotel sector:

***(a) the uninterrupted rental of accommodation for a maximum of 31 nights with or without the provision of other ancillary services;***

***(b) the provision of three or more ancillary significant services during the rental of accommodation.***

## Amendment 73

### Proposal for a directive

#### Article 2 – paragraph 1 – point 10

Directive 2006/112/EC

Article 143 – paragraph 1a – subparagraph 1

#### *Text proposed by the Commission*

For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q.

#### *Amendment*

For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q. ***It shall inform the European Parliament, EPPO, OLAF and Europol thereof.***

## Amendment 74

### Proposal for a directive

#### Article 2 – paragraph 1 – point 12

Directive 2006/112/EC

Article 194 – paragraph 1

#### *Text proposed by the Commission*

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not ***established*** in the Member State in which the VAT is due, ***Member States shall allow that*** the taxable person liable for payment of VAT ***is*** the person to whom the goods or services are supplied if that person is already identified in that Member State.

#### *Amendment*

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not ***identified for VAT purposes*** in the Member State in which the VAT is due, the taxable person liable for payment of VAT ***shall be*** the person to whom the goods or services are supplied if that person is already identified ***for VAT purposes*** in that Member State.

## Amendment 75

### Proposal for a directive

#### Article 2 – paragraph 1 – point 12

Directive 2006/112/EC

Article 194 – paragraph 1 a (new)

*Text proposed by the Commission*

*Amendment*

***1a. Notwithstanding paragraph 1, non-established businesses shall be able to register and account for local VAT if they choose to do so.***

## **Amendment 76**

### **Proposal for a directive**

#### **Article 2 – paragraph 1 – point 12**

Directive 2006/112/EC

Article 194 – paragraph 2 a (new)

*Text proposed by the Commission*

*Amendment*

***2a. By 31 December 2028, the Commission shall assess the effectiveness of this Article and its added value in combating VAT fraud, namely missing trader fraud, duly informing the Parliament and the Council of the results of that assessment.***

## **Amendment 77**

### **Proposal for a directive**

#### **Article 2 – paragraph 1 – point 14 – point a**

Directive 2006/112/EC

Article 242a – paragraph 1a

*Text proposed by the Commission*

*Amendment*

1a. Where a taxable person facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply of short-term accommodation rental or passenger transport services, and that person is not considered to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be obliged to keep records of those supplies.;

1a. Where a taxable person facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply of short-term accommodation rental or passenger transport services ***by road within the Union***, and that person is not considered to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be obliged to keep records of those supplies.;

## Amendment 78

### Proposal for a directive

#### Article 2 – paragraph 1 – point 14 – point b

Directive 2006/112/EC

Article 242a – paragraph 2 – subparagraph 2

*Text proposed by the Commission*

Those records **must** be kept for a period of **10** years from the end of the year during which the transaction was carried out.;

*Amendment*

Those records **shall** be kept **by the taxable person concerned** for a period of **seven** years from the end of the year during which the transaction was carried out.;

## Amendment 79

### Proposal for a directive

#### Article 2 – paragraph 1 – point 27

Directive 2006/112/EC

Article 369xa – paragraph 1 – point 1

*Text proposed by the Commission*

(1) ‘transfer of own goods’ means the transfer of goods to another Member State in accordance with Article 17(1), including transfers pursuant to Article 14a(3), **and shall not include transfers of capital goods as defined by the Member State to which the goods are dispatched or transported in accordance with Article 189(a) or goods in relation to which there is no full right of deduction in that Member State.**

*Amendment*

(1) ‘transfer of own goods’ means the transfer of goods to another Member State in accordance with Article 17(1), including transfers pursuant to Article 14a(3).

## Amendment 80

### Proposal for a directive

#### Article 2 – paragraph 1 – point 27

Directive 2006/112/EC

Article 369xe – paragraph 1 – point b

*Text proposed by the Commission*

**(b) if it may otherwise be assumed that that taxable person’s taxable activities covered by this special scheme have ceased;**

*Amendment*

**deleted**

## Amendment 81

### Proposal for a directive

#### Article 2 – paragraph 1 – point 27

Directive 2006/112/EC

Article 369xh – paragraph 1 – subparagraph 1

*Text proposed by the Commission*

The VAT return shall be made out in **euro**.

*Amendment*

The VAT return shall be made out in **euro or, for Member States which have not adopted the euro, in their national currency**.

## Amendment 82

### Proposal for a directive

#### Article 3 – title

*Text proposed by the Commission*

Amendments to Directive 2006/112/EC with effect from 1 January **2026**

*Amendment*

Amendments to Directive 2006/112/EC with effect from 1 January **2027**

## Amendment 83

### Proposal for a directive

#### Article 4 – paragraph 1 – point 2

Directive 2006/112/EC

Article 138 – paragraph 1a

*Text proposed by the Commission*

**(2) in Article 138, paragraph 1a is replaced by the following:**

**1a. The exemption provided for in paragraph 1 of this Article shall not apply where the supplier has not complied with the obligation provided for in Articles 262 and 263 to communicate the data on intra-Community transactions, or that data transmitted does not contain the correct information concerning the supply as required under Article 264, unless the supplier can duly justify any shortcomings to the satisfaction of the competent**

*Amendment*

**deleted**

*authorities.;*

#### **Amendment 84**

##### **Proposal for a directive**

##### **Article 4 – paragraph 1 – point 3**

Directive 2006/112/EC

Article 218

*Text proposed by the Commission*

Article 218

For the purposes of this Directive, invoices shall be issued in a structured electronic format. **However, Member States may accept documents on paper or other formats as invoices** for transactions not subject to the reporting obligations laid down in Title XI Chapter 6. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. **The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.;**

#### **Amendment 85**

##### **Proposal for a directive**

##### **Article 4 – paragraph 1 – point 4**

Directive 2006/112/EC

Article 222 – paragraph 1

*Text proposed by the Commission*

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **2** working days following the chargeable event.;

*Amendment*

Article 218

For the purposes of this Directive, invoices shall be issued in a structured electronic format. For transactions not subject to the reporting obligations laid down in Title XI Chapter 6, **Member States may disallow the issuance of documents on paper or other formats as invoices as of 1 January 2028.** Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. **Member States may also allow for the issuance of electronic invoices in a different format, in accordance with Article 217 of this Directive.**

*Amendment*

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **eight** working days following the chargeable event;



## **Amendment 86**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 4**

Directive 2006/112/EC

Article 222 – paragraph 1 a (new)

*Text proposed by the Commission*

*Amendment*

***Practical solutions to reduce implementation costs shall be proposed by the Commission to businesses before ... [the date of entry into force of this Directive].***

## **Amendment 87**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 4**

Directive 2006/112/EC

Article 222 – paragraph 1 b (new)

*Text proposed by the Commission*

*Amendment*

***This Article shall not apply to defence-related purchases exempted under Articles 143 and 151.***

## **Amendment 88**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 5**

Directive 2006/112/EC

Article 223

*Text proposed by the Commission*

*Amendment*

***(5) Article 223 is deleted;***

***deleted***

## **Amendment 89**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 226 – paragraph 1 – point 16

*Text proposed by the Commission*

*Amendment*

(16) in the case of a corrective invoice, the ***sequential*** number ***which identifies*** the corrected invoice, as referred to in point (2);

(16) in the case of a corrective invoice, ***the sequential number which identifies the corrected invoice, as referred to in point (2), or the serial*** number of the corrected invoice, ***or the number or other similar identifier of the agreement from which the correction results***, as referred to in point (2);

## **Amendment 90**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 226 – paragraph 1 – point 17

*Text proposed by the Commission*

*Amendment*

***(17) the IBAN number of the supplier's bank account to which the payment for the invoice will be credited. If the IBAN number is not available, any other identifier which unambiguously identifies the bank account to which the invoice will be credited;***

***deleted***

## **Amendment 91**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 226 – paragraph 1 – point 18

*Text proposed by the Commission*

*Amendment*

***(18) The date on which the payment of the supply of goods or services is due or, where partial payments are agreed, the date and amount of each payment.;***

***deleted***

## **Amendment 92**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 226 – paragraph 1 – 18 a (new)

*Text proposed by the Commission*

*Amendment*

***(18a) the core elements of an electronic invoice as set out in Article 6 of Directive 2014/55/EU, with the exception of points (a), (b), (i) and (k), which are not necessary in terms of VAT logic;***

## **Amendment 93**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 9 – point a**

Directive 2006/112/EC

Article 262 – paragraph 1 – introductory part

*Text proposed by the Commission*

*Amendment*

Every taxable person identified for VAT purposes shall submit to the Member State in which that person is established or identified for VAT purposes the following data on each supply and transfer of goods carried out in accordance with Article 138, on each intra-Community acquisition of goods in accordance with Article 20 and each supply of a service that is taxable in a Member State other than that in which the supplier is established.;

Every taxable person identified for VAT purposes shall submit ***without undue delay*** to the Member State in which that person is established or identified for VAT purposes the following data on each supply and transfer of goods carried out in accordance with Article 138, on each intra-Community acquisition of goods in accordance with Article 20 and each supply of a service that is taxable in a Member State other than that in which the supplier is established.;

## **Amendment 94**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 10**

Directive 2006/112/EC

Article 263 – paragraph 1 – subparagraph 1

*Text proposed by the Commission*

*Amendment*

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable

person no later than **2** working days after **issuing the invoice**, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

person no later than **three** working days after **the posting date in the taxable person's accounting books**, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

## **Amendment 95**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 10**

Directive 2006/112/EC

Article 263 – paragraph 1 – subparagraph 3

#### *Text proposed by the Commission*

Member States may allow for the transmission of the data from electronic invoices using other data formats which ensure interoperability with the European Standard on electronic invoicing.

#### *Amendment*

Member States may allow, **free of charge** for the transmission of the data from electronic invoices using other data formats which ensure interoperability with the European Standard on electronic invoicing.

## **Amendment 96**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 10**

Directive 2006/112/EC

Article 263 – paragraph 2 a (new)

#### *Text proposed by the Commission*

#### *Amendment*

**2a. Paragraphs 1 and 2 do not apply to defence-related purchases exempted under Articles 143 and Article 151.**

## **Amendment 97**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 17**

Directive 2006/112/EC

Article 271a – paragraph 1

*Text proposed by the Commission*

1. Member States may require that taxable persons identified for VAT purposes in their territory send electronically to their tax authorities data on the supplies of goods and services made for consideration to other taxable persons within their territory.

*Amendment*

1. Member States may require that taxable persons identified for VAT purposes in their territory send electronically to their tax authorities data on the supplies of goods and services made for consideration to other taxable persons within their territory ***and data on the supplies of goods and services for consideration made available to them by other taxable persons.***

**Amendment 98**

**Proposal for a directive**

**Article 4 – paragraph 1 – point 17**

Directive 2006/112/EC

Article 271a – paragraph 2

*Text proposed by the Commission*

***2. Member States may require that taxable persons identified for VAT purposes in their territory send electronically to their tax authorities data on taxable transactions other than those referred to in paragraph 1 of this Article and in Article 262.***

*Amendment*

***deleted***

**Amendment 99**

**Proposal for a directive**

**Article 4 – paragraph 1 – point 17**

Directive 2006/112/EC

Article 271b – paragraph 1

*Text proposed by the Commission*

Where a Member State requires to send the data pursuant to Article 271a, the taxable person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than **2** working days after the ***invoice is issued***, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an

*Amendment*

Where a Member State requires to send the data pursuant to Article 271a, the taxable person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than ***five*** working days after the ***posting date in the taxable person's accounting books*** or after the date the invoice had to be issued where the taxable person does

invoice. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing **and the list of its syntaxes pursuant to** Directive 2014/55/EU.

not comply with the obligation to issue an invoice. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing **referred to in** Directive 2014/55/EU **that covers semantic and syntactic standards, but not transmission modes.**

## **Amendment 100**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 17**

Directive 2006/112/EC

Article 271b – paragraph 2 a (new)

*Text proposed by the Commission*

*Amendment*

***For business-to-consumer transactions and transactions with non-Union operators, Member States may allow for the transmission of the data, which are not necessarily to be drawn from electronic invoices using other data formats.***

## **Amendment 101**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 17**

Directive 2006/112/EC

Article 271c – paragraph 1

*Text proposed by the Commission*

*Amendment*

By 31 March **2033** at the latest the Commission shall, based on the information provided by Member States, present to the Council a report on the functioning of the domestic reporting requirements set out in this Section. ***In that report, the Commission shall assess the need for further harmonisation measures and shall if deemed necessary, make an appropriate proposal for such measures.;***

By 31 March **2034** at the latest the Commission shall, based on the information provided by Member States, present to the Council a report on the functioning of the domestic reporting requirements set out in this Section.

## Amendment 102

### Proposal for a directive

#### Article 4 – paragraph 1 – point 18

Directive 2006/112/EC

Article 273 – paragraph 1

#### *Text proposed by the Commission*

Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent evasion, subject to the requirement of equal treatment as between domestic transactions and transactions carried out between Member States by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities connected with the crossing of borders.

#### *Amendment*

Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent evasion, subject to the ***principles of proportionality and*** of equal treatment as between domestic transactions and transactions carried out between Member States by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities connected with the crossing of borders.

## Amendment 103

### Proposal for a directive

#### Article 5 – paragraph 1 – subparagraph 1

#### *Text proposed by the Commission*

Member States shall adopt and publish, by 31 December **2023**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

#### *Amendment*

Member States shall adopt and publish, by 31 December **2024**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

## Amendment 104

### Proposal for a directive

#### Article 5 – paragraph 1 – subparagraph 2

#### *Text proposed by the Commission*

They shall apply those provisions from 1 January **2024**.

#### *Amendment*

They shall apply those provisions from 1 January **2025 for companies with more than 250 employees and from 1 January 2026 for all other companies**.

## **Amendment 105**

### **Proposal for a directive**

#### **Article 5 – paragraph 2 – subparagraph 1**

*Text proposed by the Commission*

Member States shall adopt and publish, by 31 December **2024**, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

*Amendment*

Member States shall adopt and publish, by 31 December **2025**, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

## **Amendment 106**

### **Proposal for a directive**

#### **Article 5 – paragraph 2 – subparagraph 2**

*Text proposed by the Commission*

They shall apply those provisions from 1 January **2025**.

*Amendment*

They shall apply those provisions from 1 January **2026**.

## **Amendment 107**

### **Proposal for a directive**

#### **Article 5 – paragraph 3 – subparagraph 1**

*Text proposed by the Commission*

Member States shall adopt and publish, by 31 December **2025**, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

*Amendment*

Member States shall adopt and publish, by 31 December **2026**, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

## **Amendment 108**

### **Proposal for a directive**

#### **Article 5 – paragraph 3 – subparagraph 2**

*Text proposed by the Commission*

They shall apply those provisions from 1 January **2026**.

*Amendment*

They shall apply those provisions from 1 January **2027**.

## **Amendment 109**



**Proposal for a directive**  
**Article 5 a (new)**

*Text proposed by the Commission*

*Amendment*

**Article 5a**

**Review**

**(1) By 31 December 2024, the Commission shall present a report on the VAT one-stop shop to the European Parliament and to the Council. The report shall in particular:**

**(a) analyse the effectiveness of the VAT one-stop shop and identify remaining shortcomings;**

**(b) explore the merits of further extending the VAT one-stop shop towards the remaining areas of business-to-consumer transactions that are not yet covered;**

**(c) explore the merits of extending the scope of the one-stop shop to also cover business-to-business transactions;**

**(d) explore areas to further simplify the procedures for small and medium-sized companies and thus to encourage single market integration.**

**If appropriate, the report shall be accompanied by a legislative proposal.**