

Thursday 4 December 2008

P6_TC1-COD(2008)0149

Position of the European Parliament adopted at first reading on 4 December 2008 with a view to the adoption of Regulation (EC) No .../2008 of the European Parliament and of the Council establishing a facility for rapid response to soaring food prices in developing countries

(As an agreement was reached between Parliament and Council, Parliament's position at first reading corresponds to the final legislative act, Regulation (EC) No 1337/2008.)

ANNEX

Joint statement by the European Parliament, the Council and the Commission on Article 3(1)

The Parliament, the Council and the Commission agree that the submission by the Commission, as soon as possible and before 1 May 2009, of the overall plan which will provide information concerning the list of target countries and the allocation of financial resources between the different eligible entities, in accordance with the appropriate balance mentioned in Article 4(2) of the Regulation, is not a prerequisite for adoption of the initial measures implementing the financing facility as provided for in Article 1 of the Regulation. They also agree that the overall plan will provide for the possibility of adapting implementation to new circumstances, if necessary.

Joint statement by the European Parliament, the Council and the Commission on Article 13

The Parliament, the Council and the Commission declare that the decision-making procedure for the adoption of the implementing measures must be as simple and as fast as possible, for the period up to 30 April 2009.

The Council accepts that the period for despatching the documents to be submitted for the Committee's opinion should be limited to ten working days.

The Parliament accepts that the period allowed for exercising its right of scrutiny of the measures submitted to the Committee will end five working days after the date of receipt by the Register of Comitology of the Committee's opinion on the draft measures.

The Council and the Commission accept that the Parliament's response will take the form of a letter from the Chairman of the Committee on Development to the Member of the Commission responsible, and shall be brought to the attention of all Members of Parliament.

Combating tax evasion: common system of VAT *

P6_TA(2008)0577

European Parliament legislative resolution of 4 December 2008 on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax to combat tax evasion connected with intra-Community transactions (COM(2008)0147 — C6-0154/2008 — 2008/0058(CNS))

(2010/C 21 E/11)

(Consultation procedure)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2008)0147),
- having regard to Article 93 of the EC Treaty, pursuant to which the Council consulted Parliament (C6-0154/2008),

Thursday 4 December 2008

- having regard to Rule 51 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs and the opinion of the Committee on Legal Affairs (A6-0448/2008),
1. Approves the Commission proposal as amended;
 2. Calls on the Commission to alter its proposal accordingly, pursuant to Article 250(2) of the EC Treaty;
 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 amend the Commission proposal substantially;
 5. Instructs its President to forward its position to the Council and the Commission.

TEXT PROPOSED
BY THE COMMISSION

AMENDMENTS

Amendment 1

Proposal for a directive — amending act Recital 1

(1) The evasion of value added tax (VAT) has a significant impact on the Member States' tax revenue and distorts economic activity in the single market by creating unjustified flows of goods and by placing goods on the market at abnormally low prices.

(1) The evasion of value added tax (VAT) has a significant impact on the Member States' tax revenue and distorts economic activity in the single market by creating unjustified flows of goods and by placing goods on the market at abnormally low prices. **Furthermore, VAT evasion affects not only the financing of Member States' budgets but also the overall balance of the European Union's own resources in so far as reductions in VAT own resources have to be compensated for by an increase in the gross national income own resources.**

Amendment 2

Proposal for a directive — amending act Recital 4a (new)

(4a) In order to improve and increase the efficiency of the application of Directive 2006/112/EC, the Commission should encourage the tax administrations in the Member States to develop their administrative capacity in order to be able to receive statements by electronic means for as many categories of taxable persons as possible.

Amendment 3

Proposal for a directive — amending act Recital 6

(6) In view of changes in the business environment and tools, businesses **should** be guaranteed the possibility of meeting their obligations with regard to declarations by simple electronic procedures in order to reduce the administrative burden to a minimum.

(6) This Directive is in no way intended to affect actions carried out at Community level with a view to achieving a 25 % reduction in the administrative burden on companies by 2012. In particular, in view of the resulting changes in the business environment and tools, it is desirable that businesses be guaranteed the possibility of meeting their obligations with regard to declarations by simple electronic procedures in order to reduce the administrative burden to a minimum.

Thursday 4 December 2008

TEXT PROPOSED
BY THE COMMISSION

AMENDMENTS

Amendment 4**Proposal for a directive — amending act**
Recital 6a (new)

(6a) *In order better to appreciate the impact of the new formal obligations, in particular as regards the extension of the information obligation to the supply of services, the Commission should draw up an evaluation report on the impact of those obligations, in particular on the administrative costs for individuals affected and for administrations, and of the effectiveness of those formal obligations in combating tax evasion. The Commission should submit a legislative proposal modifying the content of the formal obligations, if appropriate.*

Amendment 5**Proposal for a directive — amending act**
Recital 7a (new)

(7a) *The Commission should examine the possibility of setting up a database at European Union level that would contain the identification data of physical persons who have established, administered or managed companies involved in fraudulent intra-Community transactions in relation to VAT. Before a new company is registered, the relevant national body should ask the national tax administration for an EU tax record issued by it after consulting the respective database, to which it should be connected.*

Amendment 6**Proposal for a directive — amending act**
Article 1 — point 7
Directive 2006/112/EC
Article 263 — paragraph 2 — subparagraph 2

Member States may, however, authorise recapitulative statements to be submitted by other means for certain categories of taxable person.

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(*) *31 December of the year in which Directive .../.../EC (the amending act) enters into force.*

Amendment 7**Proposal for a directive — amending act**
Article 1a (new)**Article 1a**
Commission report

By ... (), the Commission shall draw up a report evaluating the impact of this Directive. That report shall focus, in particular, on the administrative costs arising from the new formal obligations for individuals affected and on the degree of effectiveness of those formal obligations in combating tax evasion. The Commission shall submit a legislative proposal modifying the content of the formal obligations, if appropriate.*

(*) *Two years after the date of entry into force of this Directive.*