

Wednesday 10 February 2010

**Optional and temporary application of the reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud (amendment of Directive 2006/112/EC) \***

P7\_TA(2010)0011

**European Parliament legislative resolution of 10 February 2010 on the proposal for a Council directive amending Directive 2006/112/EC as regards an optional and temporary application of the reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud (COM(2009)0511 – C7-0210/2009 – 2009/0139(CNS))**

(2010/C 341 E/18)

(Special legislative procedure - Consultation)

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2009)0511),
  - having regard to Article 93 of the EC Treaty, pursuant to which the Council consulted Parliament (C7-0210/2009),
  - having regard to the Communication from the Commission to the European Parliament and the Council entitled 'Consequences of the entry into force of the Treaty of Lisbon for ongoing interinstitutional decision-making procedures' (COM(2009)0665),
  - having regard to Article 113 of the Treaty on the Functioning of the EU,
  - having regard to Rule 55 of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A7-0008/2010),
1. Approves the Commission proposal as amended;
  2. Calls on the Commission to alter its proposal accordingly, pursuant to Article 293(2) of the Treaty on the Functioning of the EU;
  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, to the Commission and to the national parliaments.

TEXT PROPOSED BY THE COMMISSION

AMENDMENT

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**Amendment 1**

**Proposal for a directive – amending act**  
**Recital 4**

(4) The pre-defined list, from which Member States may choose, should be restricted to supplies of goods and services which, according to recent experience, are particularly susceptible to fraud. In order to ensure that the introduction of such mechanism may *effectively* be assessed and that its impact is carefully monitored, Member States should be limited in their choice.

(4) The pre-defined list, from which Member States may choose, should be restricted to supplies of goods and services which, according to recent experience, are particularly susceptible to fraud. In order to ensure that the introduction of such mechanism may be *effectively* assessed and that its impact is carefully monitored, Member States should be limited in their choice **to goods and services on that pre-defined list.**

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TEXT PROPOSED BY THE COMMISSION

AMENDMENT

**Amendment 2****Proposal for a directive – amending act  
Recital 4 a (new)**

*(4a) When choosing the goods and services to be subject to the mechanism, Member States should select greenhouse emission trading allowances and a maximum of two of the categories listed in Part A of Annex VIA.*

**Amendment 3****Proposal for a directive – amending act  
Recital 7**

(7) In order to assess the effect of the application of the mechanism on fraudulent activities in a transparent manner, evaluation reports by Member States should be based on pre-defined criteria *established by Member States*. Any such evaluation should clearly assess the level of fraud before and after the application of the mechanism and any shifts in trends of fraudulent activities, including supplies of other goods and services, supplies at the retail level and supplies in other Member States.

*(7) In order to assess the effect of the application of the mechanism on fraudulent activities in a transparent manner, evaluation reports by Member States should be based on pre-defined criteria. With a view to ensuring uniform application, the Commission should be empowered to adopt measures designed to specify, on the basis of input by the Member States and taking into account the advice of the VAT Committee, the evaluation criteria that will be used by Member States when assessing the effect of the application of the reverse-charge mechanism on fraudulent activities. Such criteria should be established by the Commission by 30 June 2010.* Any such evaluation should clearly assess the level of fraud before and after the application of the mechanism and any shifts in trends of fraudulent activities, including supplies of other goods and services, supplies at the retail level and supplies in other Member States.

**Amendment 4****Proposal for a directive – amending act  
Recital 8**

(8) The report should also evaluate compliance costs for taxable persons and implementation costs incurred by Member States, including those entailed by control and audit measures.

*(8) The report should also evaluate compliance costs for taxable persons and implementation costs incurred by Member States, including those entailed by control and audit measures and possible changes in VAT revenues arising from the mechanism with regard to the goods and services listed in Annex VI A, selected and applied by the respective Member States.*

**Amendment 5****Proposal for a directive – amending act  
Recital 8 a (new)**

*(8a) By 1 July 2014, the Commission should submit a report to the European Parliament and the Council together with appropriate proposals, on the basis of the Member States' evaluation reports, assessing the overall effectiveness and efficiency of the measure applying the mechanism and the cost-benefit ratio of the measure in order to re-evaluate whether an extension or a widening of its scope would be appropriate.*

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AMENDMENT

**Amendment 6****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 1– subparagraph 1

1. Member States may, until 31 December 2014 and for a minimum period of two years, introduce and apply a mechanism whereby the VAT due on supplies of the categories of goods and services listed in Annex VI A is payable by the person to whom those goods and services are supplied.

1. Member States may, until 31 December 2014 and for a minimum period of two years, introduce and apply a mechanism whereby the VAT due on supplies of the categories of goods and services listed in Annex VI A is payable by the **taxable** person to whom those goods and services are supplied.

**Amendment 7****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 1 – subparagraph 2

When choosing which goods and services *shall* be subject to that mechanism, **Member States are limited to three of the categories listed in Annex VI A of which a** maximum of two **must be** categories of goods.

When choosing which goods and services *are to* be subject to that mechanism, Member States **shall select trading greenhouse emission trading allowances and** a maximum of two **of the** categories of goods **listed in Part A of Annex VI A.**

**Amendment 8****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 2 – point b

(b) introduce appropriate and effective reporting obligations on any taxable person supplying goods or services to which that mechanism applies, as to enable, for each transaction, the identification of that taxable person and the taxable person to whom the supplies are made, of the type of goods or services supplied, and of the tax period and value of these supplies;

(b) introduce appropriate and effective reporting obligations on any taxable person supplying goods or services to which that mechanism applies, so as to enable, **on a periodical basis** for each transaction, **or on a global transaction basis**, the identification of that taxable person and the taxable person to whom the supplies are made, of the type of goods or services supplied, and of the tax period and value of these supplies;

**Amendment 9****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 2 – point c

(c) impose transaction-based or global reporting obligations on any taxable person receiving goods or services to which that mechanism applies for cross-checking purposes against information submitted by the supplier;

(c) impose **periodical** transaction-based or global reporting obligations on any taxable person receiving goods or services to which that mechanism applies for cross-checking purposes against information submitted by the supplier;

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AMENDMENT

**Amendment 10****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 2 – point d

(d) introduce appropriate and effective control measures to monitor and mitigate current forms of fraud, as well as to prevent the emergence of fraudulent activities in respect of other goods or services at the retail level or in other Member States.

(d) introduce appropriate and effective control measures ***accompanied by already existing unannounced inspections*** to monitor and mitigate current forms of fraud, as well as to prevent the emergence of fraudulent activities in respect of other goods or services at the retail level or in other Member States.

**Amendment 11****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 2 a (new)

***2a. A Member State choosing to introduce the mechanism provided for in paragraph 1 may impose a requirement of specific data-based reports on any taxable person receiving goods or services to which that mechanism applies, in order to clarify whether those goods and services are used for usual business purposes or for other purposes.***

**Amendment 12****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 3 a (new)

***3a. On the basis of input by the Member States, the evaluation criteria referred to in paragraph 3(b) shall be defined by the Commission after consulting the VAT Committee.***

**Amendment 13****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 4 – point f a (new)

***(fa) possible changes in VAT revenues arising from the mechanism with regard to the goods and services listed in Annex VI A, selected and applied by the respective Member States.***

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TEXT PROPOSED BY THE COMMISSION

AMENDMENT

**Amendment 14****Proposal for a directive – amending act****Article 1 – point 1**

Directive 2006/112/EC

Article 199a – paragraph 4 a (new)

**4a.** By 1 July 2014, the Commission shall submit a report to the European Parliament and the Council together with appropriate proposals on the basis of the Member States' reports referred to in paragraph 4, assessing the overall effectiveness and efficiency of the measure applying the mechanism and the cost-benefit ratio of the measure in order to re-evaluate whether an extension or a widening of its scope is appropriate.

**Eligibility of housing interventions in favour of marginalised communities \*\*\*I**

P7\_TA(2010)0012

**European Parliament legislative resolution of 10 February 2010 on the proposal for a Regulation (EC) No .../2009 of the European Parliament and of the Council amending Regulation (EC) No 1080/2006 on the European Regional Development Fund as regards the eligibility of housing interventions in favour of marginalised communities (COM(2009)0382 – C7-0095/2009 – 2009/0105(COD))**

(2010/C 341 E/19)

(Ordinary legislative procedure: first reading)

*The European Parliament,*

- having regard to the Commission proposal to the European Parliament and the Council (COM(2009)0382),
  - having regard to Article 251(2) and Article 162 of the EC Treaty, pursuant to which the Commission submitted the proposal to Parliament (C7-0095/2009),
  - having regard to the Communication from the Commission to the European Parliament and the Council entitled 'Consequences of the entry into force of the Treaty of Lisbon for ongoing interinstitutional decision-making procedures' (COM(2009)0665),
  - having regard to Article 294(3) and Article 178 of the Treaty on the Functioning of the EU,
  - having regard to Rule 55 of its Rules of Procedure,
  - having regard to the report of the Committee on Regional Development (A7-0048/2009),
1. Adopts the position at first reading hereinafter set out;
  2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
  3. Instructs its President to forward its position to the Council, to the Commission and to the national parliaments.