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**FISC 358  
ECOFIN 823**

**'I/A' ITEM NOTE**

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

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

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<sup>1</sup> Doc. 14893/17 FISC 308 ECOFIN 1031.

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

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<sup>2</sup> Doc. 9820/18 FISC 252 ECOFIN 578.

<sup>3</sup> Doc. 9762/18 FISC 246 ECOFIN 570.