



**COUNCIL OF
THE EUROPEAN UNION**

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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: STATEMENT OF THE REPRESENTATIVES OF THE
GOVERNMENTS OF THE MEMBER STATES MEETING WITHIN
THE COUNCIL on EUROFISC, established under Chapter X of the
Council Regulation on administrative cooperation and combating fraud
in the field of Value Added Tax

**STATEMENT OF THE REPRESENTATIVES OF THE GOVERNMENTS
OF THE MEMBER STATES MEETING WITHIN THE COUNCIL**

**on EUROFISC, established under Chapter X
of the Council Regulation on administrative cooperation
and combating fraud in the field of Value Added Tax**

The Representatives of the Governments of the Member States, meeting within the Council on 7 October 2010, welcome the establishment of the EUROFISC network in accordance with the Council Conclusions of 7 October 2008.

They agree on the following organisational and operational details for the functioning of the network:

(1) EUROFISC liaison officials

Member States' EUROFISC liaison official(s) will be chosen among experts in the fight against tax fraud. The Standing Committee on Administrative Cooperation (hereinafter the "Committee") shall be informed of their identity.

EUROFISC liaison officials will channel their Member State's exchanges of information in the working fields in which they participate and will study, analyse and exchange experiences regarding different types of fraud, national risk analyses, risk areas and other relevant information related to VAT fraud. They will have complete access to the information exchanged in the EUROFISC working fields in which they participate.

(2) EUROFISC working field coordinators

As a rule, there should overall not be more than one EUROFISC working field coordinator per Member State.

The EUROFISC working field coordinator will facilitate the accomplishment of the tasks that are carried out in the working field and encourage delivery by EUROFISC liaison officials of the tasks agreed in the working field.

(3) The EUROFISC Group

EUROFISC liaison officials will meet in a Group, to be called the EUROFISC Group. Commission representatives will take part in EUROFISC Group meetings, except where issues which involve identifiable taxpayers are treated.

The EUROFISC Group will be chaired by a EUROFISC liaison official, chosen by the EUROFISC Group for a period of one year, which may be extended. In the framework of the EUROFISC Group, EUROFISC liaison officials will in particular:

- (a) agree on the establishment and termination of EUROFISC working fields according to their utility;
- (b) approve the annual report to be submitted to the Committee, and
- (c) appraise, at least on a yearly basis, the effectiveness of the information exchanged in the fight against fraud in each of the working fields.

(4) EUROFISC working field meetings

The EUROFISC liaison officials from Member States participating in each working field will meet as necessary. Meetings will be called by the Commission Services at the request of the EUROFISC working field coordinator, who will chair the meeting. At the working field meetings, the EUROFISC liaison officials will:

- (a) agree on the specific cases of interest which will be the subject of the exchange of information; they will also advise on preventive measures aimed at the risk sector targeted by the EUROFISC working field;
- (b) agree on the type of information to be exchanged as well as the practical arrangements for the exchanges, and
- (c) choose a EUROFISC working field coordinator from among the EUROFISC liaison officials of the Member States participating in the working field, for a period of one year which may be extended.

(5) First meeting of the EUROFISC Group

A EUROFISC liaison official of the Member State holding the six-monthly Presidency of the Council will ask the Commission to call the first meeting of the EUROFISC Group, which will be held within three months of the date of application of the provisions of Chapter X of the Council Regulation on administrative cooperation and combating fraud in the field of value added tax.

The first agenda of the EUROFISC Group will include the appointment of its chair, the establishment of its rules of procedure, taking account of this Statement, and the discussion of proposals to establish working fields.
