



Council of the
European Union

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NOTE

From: General Secretariat of the Council

To: Delegations

No. prev. doc.: ST 12523/23 + ADD 1

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Subject: Proposal for a COUNCIL DECISION on the position to be taken on behalf of the European Union within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

- Presidency compromise proposal

Delegations will find attached a revised Presidency proposal with changes marked as **bold underline** and ~~strikethrough~~ as compared to the original Commission proposal set out in documents ST 12523/23 INIT + ADD 1 and marked additionally as **yellow** compared to the Presidency proposal set out in document ST 12930/23 INIT.

Proposal for a

COUNCIL DECISION

**on the position to be taken on behalf of the European Union
within the Trade Specialised Committee on Administrative Cooperation in VAT and
Recovery of Taxes and Duties established by
the Trade and Cooperation Agreement between the European Union and the European
Atomic Energy Community, of the one part,
and the United Kingdom of Great Britain and Northern Ireland, of the other part**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113, in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, ¹ ('the Trade and Cooperation Agreement') was concluded by the Union and the European Atomic Energy Community on 30 December 2020 and entered into force on 1 May 2021.

¹ OJ L 149, 30.04.2021, p. 10.

- (2) The Trade and Cooperation Agreement and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims relating to taxes and duties ('the Protocol') provides for a solid legal framework for cooperation with regard to the fight against fraud and the recovery of claims. Such cooperation will benefit from most of the tools currently used by the Member States for administrative cooperation and the recovery of claims.
- (3) The Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties ('the Trade Specialised Committee') set up by the Trade and Cooperation Agreement is to make recommendations and adopt decisions, in order to ensure the proper functioning and implementation of the Protocol.
- (4) During its third meeting, the Trade Specialised Committee is to adopt the procedure for the conclusion of service level agreements and other decisions concerning the proper implementation and functioning of the Protocol.
- (5) It is appropriate to establish the position to be taken on the Union's behalf in the Trade Specialised Committee, as the service level agreements and other decisions will be binding on the Union.

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on the Union's behalf in the third meeting of the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, **is set out in** ~~shall be based on~~ the draft decisions of the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties attached to this Decision.

The text of the decisions is attached to this Decision.

Article 2

The position to be taken on the Union's behalf in the third meeting of the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement as regards the new forms for assistance with administrative notifications set out in Annex 4 of the draft decisions of the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties attached to this Decision, shall, in addition, be to agree to a future adjustment of the forms in Annex I of Decision No X/2023, to bring them in line with the Exchange of Forms (EoF) system referred to in Annex II of Commission Implementing Decision of 2019/2866 . The Union shall seek to agree with the United Kingdom that pending such alignment, full use of those features will be made on a voluntary basis by both Parties.

Article ~~23~~

This Decision is addressed to the Commission **shall enter into force on the date of its adoption.**

Done at Brussels,

*For the Council
The President*