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NOTE

From: General Secretariat of the Council
To: Delegations

Subject: Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the access of the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF) to value added tax information at Union level (COM(2025) 685 final – 2025/0348 (CNS))
- Opinion of the European Economic and Social Committee

Delegations will find attached the abovementioned opinion. Other language versions will become available on the following website: [DM Search v5.5.1](#)

OPINION

European Economic and Social Committee

EPPO and OLAF access to VAT information at Union level

Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the access of the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF) to value added tax information at Union level
(COM(2025) 685 final – 2025/0348 (CNS))

ECO/690

Rapporteur: **Justyna Kalina OCHĘDZAN**

Advisor	Samuel CORNELLA
Referral	Council of the European Union, 20/11/2025
Legal basis	Articles 113 and 304 of the Treaty on the Functioning of the European Union
European Commission documents	COM (2025) 685 final – 2025/0348 (CNS)

Relevant Sustainable Development Goals (SDGs)	<u>SDG 8 – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</u>
Section responsible	Economic and Monetary Union and Economic and Social Cohesion
Adopted in section	5/2/2026
Adopted at plenary session	18/2/2026
Plenary session No	603
Outcome of vote (for/against/abstentions)	201/0/1

1. RECOMMENDATIONS

The European Economic and Social Committee (EESC)

1.1 fully supports the Commission's efforts to promote a more comprehensive and holistic approach to tackling VAT fraud by enabling the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF) to access value added tax (VAT) data under Council Regulation (EU) No 904/2010;

1.2 acknowledges that in order to combat the most significant forms of VAT fraud, it is necessary to enable the competent authorities to swiftly collect, use and cross-reference VAT-relevant information across multiple Member States, thereby reducing delays in the competent tax authorities' response to fraudulent activities;

1.3 appreciates that the Commission's proposal follows an ex post evaluation of the rules applicable under Council Regulation (EU) No 904/2010, taking into account feedback provided by the Member States. However, the EESC points out that no impact assessment was carried out in relation to the present proposal, although it acknowledges that this was due to an urgent request from Member States to improve the applicable legal framework as soon as possible, especially considering the benefits brought about by improving the fight against fraud;

1.4 notes that the proposal is fully in line with the principle of subsidiarity, as strengthening the role of the EPPO and OLAF to access VAT data cannot be achieved at Member State level or through non-legislative instruments, and clearly requires a comprehensive European approach aimed at improving the relevant EU legal framework;

1.5 deems the proposal compliant with the principle of proportionality, as it entails targeted amendments to the existing rules, which are based on an ex post evaluation of Council Regulation (EU) No 904/2010 and on stakeholder consultations, and does not impose additional reporting obligations or compliance costs on European citizens or businesses. The proposal is also limited to VAT information already exchanged under Council Regulation (EU) No 904/2010;

1.6 welcomes the Commission's intention to enhance cooperation between the relevant authorities fighting against VAT fraud, including the possibility of enhancing cooperation between Europol and Eurofisc within the Council Regulation (EU) No. 904/2010 framework and urges a further reinforcement of the structured cooperation among all the competent authorities involved in effectively clamping down on the VAT compliance gap and loss;

1.7 underlines that more effective action against VAT fraud helps restore fair competition in the internal market, to the benefit of compliant businesses that would otherwise be disadvantaged by fraudulent operators;

1.8 stresses that the processing of and access to VAT data must fully comply with applicable laws and regulations and with the principle of data minimisation, taking due account, in the case at hand, of the concurrent applicability of the General Data Protection Regulation (GDPR), Regulation (EU) 2018/1725 applicable to EU institutions, and the specific data protection regime set out in Chapter VIII of the EPPO Regulation, which requires particular attention;

1.9 supports, from a different and broader perspective, the Commission's proposal since it increases the collection of financial resources contributing, inter alia, to the EU's own resources, which is of strategic importance at a time when the Commission and Member States are actively debating the introduction of new resources to support the EU's long-term objectives.

2. EXPLANATORY NOTES

2.1 The Commission's proposal aims to allow the EPPO and OLAF access to VAT data exchanged at EU level under Council Regulation (EU) No 904/2010. The objective of the proposal is to ensure consistency between the EPPO Regulation and the OLAF Regulation on the one hand, and Council Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of VAT, on the other.

General evaluation

2.2 The EESC fully supports the Commission's efforts to promote a more comprehensive and holistic approach to tackling VAT fraud by enabling the EPPO and OLAF to access VAT data under Council Regulation (EU) No 904/2010. According to the Commission's estimates, VAT Missing Trader Intra-Community fraud alone results in losses ranging from EUR 12.5 billion to EUR 32.8 billion annually. However, only EUR 2.5 billion of this VAT gap is detected each year through Eurofisc, highlighting the need to intensify efforts to combat VAT fraud, which harms both tax revenues and legitimate businesses.

2.3 The EESC acknowledges that, in order to combat the most significant forms of VAT fraud, it is necessary to improve the swift access and use of information already exchanged between Member States, thereby reducing delays in the competent authorities' response to fraudulent activities. This need has been clearly illustrated by several recent EPPO investigations across more

than half of the Member States, such as the Calypso case, which concerned criminal networks flooding the EU market with goods fraudulently imported from China while evading customs duties and VAT in 17 Member States.

2.4 The proposal will allow the EPPO and OLAF swift access to centrally managed VAT data, which is crucial for effectively and rapidly tackling VAT fraud, addressing the limitations of the current complicated system, which is based on many bilateral collaboration with national tax authorities. At the same time, the proposal builds on and strengthens cooperation through existing mechanisms, in particular Eurofisc, which plays a central role in coordinating the exchange, analysis and follow-up of information on VAT fraud between Member States. The EESC therefore considers the proposal effective to enhance cooperation between tax authorities in the fight against VAT fraud and consistent with the principle of administrative simplification.

2.5 The EESC appreciates that the Commission's proposal follows an ex post evaluation of the rules applicable under Council Regulation (EU) No 904/2010, taking into account feedback provided by the Member States. However, the EESC points out that no impact assessment was carried out in relation to the present proposal, although it acknowledges that the absence of an impact assessment was due to an urgent request from Member States to improve the applicable legal framework as soon as possible. At the same time, the proposal does not introduce new reporting or compliance obligations for economic operators and has a very limited budgetary impact.

Subsidiarity and proportionality principles

2.6 The EESC agrees that the proposal is fully in line with the principle of subsidiarity, as strengthening the role of the EPPO and OLAF to access VAT data cannot be achieved at Member State level or through non-legislative instruments, and clearly requires a comprehensive European approach aimed at improving the relevant legal framework at Union level.

2.7 The Commission's proposal also appears to comply with the principle of proportionality, as it entails targeted amendments to the existing applicable rules based on a dedicated ex post evaluation of Council Regulation (EU) No 904/2010 and on stakeholder consultations, and does not impose additional reporting obligations or compliance costs on European citizens or businesses. In this respect, it is worth noting the proposal is narrowly focused on improving administrative cooperation and the use of information already exchanged between tax authorities, and does not extend the categories of VAT data collected.

Further administrative cooperation and data protection

2.8 The Commission notes that its proposal does not prejudice the possibility of enhanced cooperation between Europol and Eurofisc in the context of the EU anti-fraud architecture review and the overhaul of Europol's mandate, as envisaged under ProtectEU. The EESC welcomes this ongoing process and urges the Commission to further strengthen cooperation between the competent authorities in order to effectively clamp down on VAT compliance gap and loss.

2.9 VAT data may include personal data, which means that efforts to monitor VAT fraud might also concern data relating to legitimate businesses and European citizens, even though VAT fraud is largely driven by organized crime. The EESC stresses that the processing of and access to VAT data must fully comply with applicable laws and regulations, and with the principle of minimisation of data processing. The legal framework is particularly complex with regard to the proposal at hand, given the concurrent applicability of the GDPR, Regulation (EU) 2018/1725 applicable to EU institutions, and the specific data protection regime set out in Chapter VIII of the EPPO Regulation, which requires particular attention.

VAT fraud and EU financial own resources

2.10 The Commission's proposal refers to the Court of Justice of the European Union judgment in Case C-105/14, where the Court held that 'the financial interests of the Union also include the Union's revenue derived from applying a uniform rate to the harmonised VAT assessment bases determined according to EU rules'. From this perspective, the EESC supports the Commission proposal insofar as it will also contribute to increasing the collection of financial resources contributing to the EU's own resources, which is of strategic importance at a time when the Commission and the Member States are debating the introduction of new resources to support the EU's long-term objectives.

Brussels, 18 February 2026.

The President of the European Economic and Social Committee

Séamus BOLAND