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COVER NOTE

From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 6 March 2025

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

No. Cion doc.: COM(2025) 48 final

Subject: Annex to the 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

Delegations will find attached document COM(2025) 48 final.

Encl.: COM(2025) 48 final



Brussels, 6.3.2025
COM(2025) 48 final

ANNEX 1

ANNEX

to the

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

DRAFT

Decision No 1/2025 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, amending Decision No 4/2023 on standard forms for the communication of information and statistical data, the transmission of information via the common communication network and the practical arrangements for the organisation of contacts between central liaison offices and liaison departments

THE TRADE SPECIALISED COMMITTEE,

Having regard to 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 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 ('the Protocol'), in particular point (d) of Article PVAT.39(2) of the Protocol,

Whereas:

- (1) According to Article PVAT.39(2), point (d), of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties ('Trade Specialised Committee') is to lay down the standard forms for communications pursuant to Article PVAT.19(1), namely requests for information, for spontaneous exchange of information, for administrative enquiries and for feedback between EU Member States and the United Kingdom under the Protocol.
- (2) For the communication of requests, information and feedback under Title II of the Protocol, the competent authorities use the standard forms set out in Annex I to Decision No 4/2023 of the Trade Specialised Committee. The standard forms require regular updates to maintain their relevancy and usability by tax authorities for the purposes of the Protocol, to request and provide feedback on VAT information following a request for information and for administrative enquiries, as well as in case of a spontaneous exchange.

¹ OJ L 149, 30.04.2021, p. 10.

- (3) It is therefore necessary to modify the structure of the standard forms and introduce new labels and sections in order to bring them into line with the Exchange of Forms (EoF) system referred to in Annex II to Commission Implementing Decision C(2019)2866, which was amended by Commission Implementing Decision C(2024)8903 of 19 December 2024. Such change is necessary to establish an improved framework enabling both parties to benefit from the extensive range of tools currently used by the Member States for administrative cooperation and the recovery of claims.
- (4) Therefore, Annex I to Decision No 4/2023² should be replaced,

HAS ADOPTED THIS DECISION:

Article 1

Annex I to Decision No 4/2023 is replaced by the text in the Annex to this Decision.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels,

For the Trade Specialised Committee
The Co-chairs

² Council Decision (EU) 2023/2408 of 16 October 2023 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 (OJ L, 2023/2408, 31.10.2023, ELI: <http://data.europa.eu/eli/dec/2023/2408/oj>).