Council of the European Union

Brussels, 26 June 2026
(OR. en)

9846/26

Interinstitutional File:
2025/0348 (CNS)

FISC 204
ECOFIN 690
EPPO 26

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Council Regulation amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax as regards access by the European Public Prosecutor's Office and the European Anti-Fraud Office to value added tax information at Union level - Adoption of the legislative act

1. On 14 November 2025, the Commission submitted to the Council a 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 (VAT) information at Union level[1].

2. The proposal suggests to amend Regulation 904/2010[2], which governs administrative cooperation between Member States in the field of VAT, in order to strengthen cooperation between the European Public Prosecutor's Office (EPPO), the European Anti-Fraud Office (OLAF) and Member States. It would provide a legal basis for the exchange of information and access to VAT data collected at EU level, thereby enhancing the EU's ability to combat fraud.

[1] Doc. 15453/25.

[2] Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (recast), OJ L 268, 12.10.2010, p. 1.

3. The proposal was examined in the Working Party on Tax Questions (Indirect Taxation – VAT). A number of amendments to the proposal were made, in particular to provide for additional safeguards for the access to data.

4. On 5 May 2026, the Council reached a general approach on the draft Council Regulation[3].

5. The European Economic and Social Committee issued its opinion on the Council Directive on 18 February 2026[4]. The European Parliament adopted its opinion at its plenary session on 17 June 2026[5].

6. Against this background, the Committee of Permanent Representatives is invited to suggest to the Council to adopt the text in doc. 8887/26 (finalised by the lawyer-linguists) as an A-item at a forthcoming meeting.

---

[3] Doc. 8807/26.

[4] Opinion of the European Economic and Social Committee, "EPPO and OLAF access to VAT information at Union level", doc. 6831/26.

[5] European Parliament legislative resolution of 17 June 2026 on the 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 (VAT) information at Union level, https://www.europarl.europa.eu/doceo/document/TA-10-2026-0213_EN.html.