



**COUNCIL OF
THE EUROPEAN UNION**

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ADDENDUM TO NOTE

from:	Presidency
to:	Working Party on Tax Questions - Indirect Taxation (VAT)
No. Cion prop.:	12886/09 FISC 108 - COM(2009) 427 final
Subject:	Proposal for a Council Regulation on administrative cooperation and combating fraud in the field of value added tax (Recast)

Delegations will find attached a draft statement to be entered in the Council Minutes.

EUROFISC: MINUTES STATEMENT

In accordance with the mandate of the European Union's Council dated 7 October 2008, Chapter X of Regulation 1798/2003 (Recast) (hereinafter, the Regulation) defines EUROFISC as a decentralised network for the exchange of targeted information between Member States to combat VAT fraud efficiently without imposing additional burden on operators.

The Council URGES Member States to implement EUROFISC within the deadlines set below and AGREES on the organisational and operational guidelines which complement those in Chapter X of the Regulation:

(1) EUROFISC Liaison Officials

Each Member State shall appoint at least one EUROFISC liaison official, chosen among experts in the fight against tax fraud. In particular, EUROFISC liaison officials shall:

1. Channel their State's exchanges of information in the working fields in which they participate.
2. Have complete access to the information exchanged in the EUROFISC working fields they participate in.
3. Study, analyse and exchange, ~~both at the Subcommittee provided for under Article 60.2 of the Regulation and at the EUROFISC working field meetings,~~ experiences regarding types of fraud, national risk analysis, risk areas and other relevant information related to VAT fraud.

(2) EUROFISC Working Field Coordinators

The coordination of each of the EUROFISC working fields shall be promoted by ~~one or more a~~ EUROFISC working field coordinators who ~~shall~~ **will** facilitate the accomplishment of the tasks that are carried out in the working field and ~~shall~~ encourage coordination among participating EUROFISC liaison officials as well as the compliance of the adopted agreements. As a rule, there should not be more than one EUROFISC working field coordinator per Member State.

(3) The Commission

The Commission shall provide technical and logistic support to EUROFISC and in particular:

1. It shall provide technical support in order to guarantee the flow of information by fast and safe electronic means (CCN/CSI network, or any other future computer network).
2. The Commission shall call EUROFISC working field meetings as requested by EUROFISC **working field** coordinators, as well as the meetings of the ~~Subcommittee provided for in Article 60.2 of the Regulation.~~ **EUROFISC Group described in section (4).**

The Commission proposes this point to become a Commission statement.

(4) ~~The Subcommittee provided for in Article 60.2 of the Regulation~~ **EUROFISC Group**

~~All~~ EUROFISC liaison officials shall ~~be members~~ **meet in an Ad hoc** ~~of the Subcommittee provided for in Article 60.2 of the Regulation,~~ **Group - hereinafter EUROFISC Group -** in which Commission representatives shall also take part. ~~Subcommittee~~ **EUROFISC Group** meetings shall be presided by one of the EUROFISC Liaison Officials, appointed by them, for a period of one year which may be extended. In this ~~Subcommittee~~ **Group**, EUROFISC Liaison Officials shall:

1. Agree on the creation of new EUROFISC working fields, or terminate any of the existing fields, according to proportion and efficiency criteria.
2. Approve the annual report which shall be submitted to the Committee referred to in Article 60.1.
3. Appraise, at least on a yearly basis, the effectiveness of the information exchanged in the fight against fraud in each of the working fields.

(5) EUROFISC working field meetings

The EUROFISC liaison officials from Member States participating in each working field shall meet ~~on a regular basis~~ **as necessary**. The meeting shall be called by the Commission at the proposal of the corresponding EUROFISC working field coordinator, who shall chair it. At these meetings, the EUROFISC Liaison Officials ~~shall~~ **will**:

1. Agree on the specific cases of interest which will be **the** subject of the exchange of information. They ~~shall~~ **will** also advise ~~the adoption of~~ **on** preventive measures aimed at the risk sector targeted by that EUROFISC working field.
2. Agree on the type of information to be exchanged as well as the practical arrangements for the exchanges.
3. Appoint ~~one or more~~ **a EUROFISC working field** coordinators among the EUROFISC Liaison Officials of the participating Member States for a period of one year which may be extended.

(6) First meeting of the ~~Subcommittee provided for in Article 60.2 of the Regulation~~ Ad hoc EUROFISC Group

Upon approval of Regulation 1798/2003 (Recast), and with the Commission's support, the Rotating Presidency of the Council of the European Union shall call the first meeting of the ~~Subcommittee~~ **Group**, which shall be held within three months of the approval of the Regulation. Member States shall appoint their EUROFISC Liaison Official(s) and inform the Committee provided for in Article 60.1 thereof.

The first meeting of the ~~Subcommittee~~ **Group** shall be chaired by the EUROFISC Liaison Official from the Member State holding the Rotating Presidency at the time. **Its agenda shall include proposals to establish working fields and it will decide who will chair future meetings.**

(7) EUROCANET AND AUTOCANET

EUROFISC shall take advantage of the transfer of experience and knowledge from EUROCANET and AUTOCANET, **mechanisms developed by the Belgian tax administration for multilateral cooperation.**

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