

Wednesday 5 May 2010

Common system of value added tax as regards the rules on invoicing *

P7_TA(2010)0092

European Parliament legislative resolution of 5 May 2010 on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing (COM(2009)0021 – C6-0078/2009 – 2009/0009(CNS))

(2011/C 81 E/27)

(Special legislative procedure – consultation)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2009)0021),
 - having regard to Article 93 of the EC Treaty, pursuant to which the Council consulted Parliament (C6-0078/2009),
 - having regard to the Communication from the Commission to the European Parliament and the Council entitled 'Consequences of the entry into force of the Treaty of Lisbon for ongoing interinstitutional decision-making procedures' (COM(2009)0665),
 - having regard to Article 113 of the Treaty on the Functioning of the EU,
 - having regard to Rule 55 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs and the opinion of the Committee on Legal Affairs (A7-0065/2010),
1. Approves the Commission proposal as amended;
 2. Calls on the Commission to alter its proposal accordingly, pursuant to Article 293(2) of the Treaty on the Functioning of the European Union;
 3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 4. Asks the Council to consult Parliament again if it intends to amend the Commission proposal substantially;
 5. Instructs its President to forward its position to the Council, to the Commission and to the national parliaments.

TEXT PROPOSED BY THE COMMISSION

AMENDMENT

Amendment 1

Proposal for a directive – amending act

Recital 4

(4) To help small and medium sized enterprises that encounter difficulties to pay the VAT to the competent authority before they have received payment from their customers, Member States should **have the option of allowing** VAT to be accounted using a cash accounting scheme which allows the supplier to pay VAT to the competent authority when he receives payment for a supply and which establishes his right of deduction when he pays for the supply. This should allow Member States to introduce an optional cash accounting scheme that does not have a negative effect on cash flow relating to their VAT receipts.

(4) To help small and medium sized enterprises that encounter difficulties to pay the VAT to the competent authority before they have received payment from their customers, Member States should **allow** VAT to be accounted using a cash accounting scheme which allows the supplier to pay VAT to the competent authority when he receives payment for a supply and which establishes his right of deduction when he pays for the supply. This should allow Member States to introduce an optional cash accounting scheme that does not have a negative effect on cash flow relating to their VAT receipts.

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AMENDMENT

Amendment 2**Proposal for a directive – amending act****Article 1 – point 7 a (new)**

Directive 2006/112/EC

Article 91 – paragraph 2 – subparagraph 1 a (new)

(7a) In Article 91(2), the following subparagraph is inserted after the first subparagraph:

‘By way of derogation from the first subparagraph, Member States shall accept the exchange rate published by the European Central Bank on the day on which the tax becomes chargeable, or, if no exchange rate is published on that day, that published on the day before the tax becomes chargeable. Where neither currency is the euro, the exchange rate shall be calculated on the basis of the exchange rate between those currencies and the euro.’

Amendment 3**Proposal for a directive – amending act****Article 1 – point 8**

Directive 2006/112/EC

Article 167a – paragraph 2 – introductory part

2. Member States **may** provide within an optional scheme that taxable persons must, when the following conditions are met, postpone the right of deduction until the VAT has been paid to the supplier:

2. Member States **shall** provide within an optional scheme that taxable persons must, when the following conditions are met, postpone the right of deduction until the VAT has been paid to the supplier:

Amendment 4**Proposal for a directive – amending act****Article 1 – point 9 – subpoint c**

Directive 2006/112/EC

Article 178 – point f

(c) Point (f) is replaced by the following:

deleted

‘(f) when required to pay VAT as a customer where Articles 194 to 197 or Article 199 apply, he must hold an invoice drawn up in accordance with Sections 3 to 6 of Chapter 3 of Title XI and he must comply with the formalities as laid down by each Member State.’

Amendment 5**Proposal for a directive – amending act****Article 1 – point 14**

Directive 2006/112/EC

Article 219a

1. The issue of an invoice shall be subject to the rules applying in the Member State **which issued the taxable person concerned with the VAT identification number under which he made the supply.**

1. The issue of an invoice shall be subject to the rules applying in the Member State **where the VAT is payable.**

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If no such number exists, the rules shall be those applying in the Member State in which the supplier has established his business or has a fixed establishment from which the supply is made or, in the absence of such a place of business or fixed establishment, in which he has his permanent address or usually resides **or is otherwise required to be identified for VAT purposes**.

2. Where **a customer receiving a supply of goods or services is established in a Member State other than the Member State from which the supply was made and the customer** is liable for the payment of VAT, the issue of invoice shall be subject to the rules applying in the Member State **which issued the VAT identification number under which the customer received the supply**.

Amendment 6

Proposal for a directive – amending act

Article 1 – point 16

Directive 2006/112/EC

Article 220a – paragraph 1 – point a

(a) where the taxable amount of the supply of goods or services is less than **EUR 200**;

(a) where the taxable amount of the supply of goods or services is less than **EUR 300**;

Amendment 7

Proposal for a directive – amending act

Article 1 – point 17

Directive 2006/112/EC

Article 221

Member States may impose on taxable persons an obligation to issue **a simplified** invoice in respect of supplies of goods or services other than those referred to in Article 220 where the place of supply of those goods or services is within their territory.

1. Member States may impose on taxable persons an obligation to issue **an** invoice **on the basis of Article 226 or 226b** in respect of supplies of goods or services other than those referred to in Article 220 where the place of supply of those goods or services is within their territory.

2. **Member States may release taxable persons from the obligation laid down in Article 220 or 220a to issue an invoice in respect of supplies of goods or services which they have made in their territory and which are exempt, with or without deductibility of the VAT paid at the preceding stage, pursuant to Articles 110 and 111, Article 125(1), Article 127, Article 128(1), Articles 132, 135, 136, 375, 376 and 377, Article 378(2), Article 379(2) and Articles 380 to 390.**

AMENDMENT

Where the VAT is not payable in the Union, the rules shall be those applying in the Member State in which the supplier has established his business or has a fixed establishment from which the supply is made or, in the absence of such a place of business or fixed establishment, in which he has his permanent address or usually resides.

Where the supplier issuing an invoice for a taxable supply of goods or services is not established in the Member State where the VAT is payable and the person liable for payment of the VAT is the recipient of the goods or services, the issue of invoice shall be subject to the rules applying in the Member State where the provider of goods or services is established or has a fixed establishment from which the supply is made.

Where the supplier does not have an establishment in the Union, the issue of invoices shall not be subject to the provisions of this Directive.

2. Where **the recipient of the goods or services issues an invoice (self-invoicing) and** is liable for the payment of VAT, the issue of invoice shall be subject to the rules applying in the Member State **where the VAT is payable**.

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Amendment 8**Proposal for a directive – amending act****Article 1 – point 17**

Directive 2006/112/EC

Article 222

An invoice must be issued no later than on the 15th day of the **month** following that in which the chargeable event occurs.

An invoice must be issued no later than on the 15th day of the **second month** following that in which the chargeable event occurs.

Amendment 9**Proposal for a directive – amending act****Article 1 – point 19 – subpoint a**

Directive 2006/112/EC

Article 226 – point 4

(4) the customer's VAT identification number as referred to in Article 214;

(4) the customer's VAT identification number as referred to in Article 214 **under which the customer received a supply of goods or services in respect of which the customer is liable for payment of VAT, or received a supply of goods as referred to in Article 138;**

Amendment 10**Proposal for a directive – amending act****Article 1 – point 20**

Directive 2006/112/EC

Article 226b

Only the following details are required on simplified invoices issued pursuant to Articles 220a and 221:

1. Only the following details are required on simplified invoices issued pursuant to Articles 220a and 221:

(a) the date of issue;

(a) the date of issue;

(b) identification of the taxable person making the supply;

(b) identification of the taxable person making the supply, **indicating that person's VAT identification number;**

(c) identification of the type of goods or services supplied and their value;

(c) identification of the type of goods or services supplied and their value;

(d) the VAT amount payable or to be credited, or the information needed to calculate it.

(d) **the VAT rate and** the VAT amount payable or to be credited, or the information needed to calculate it;

(da) where the invoice issued is a document or a message that amends an initial invoice as referred to in Article 219, the specific and unambiguous reference to that initial invoice.

2. Member States may require that simplified invoices issued in accordance with Articles 220a and 221 include the following additional information with regard to specific transactions or categories of taxable persons:

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- (a) *identification of the taxable person making the supply, indicating that person's name and address;*
- (b) *the sequential number, based on one or more series, which only identifies the invoice;*
- (c) *identification of the customer, indicating that customer's VAT identification number and name and address;*
- (d) *where there is a VAT exemption, or where the customer is liable for payment of VAT, the details which are required under Articles 226 and 226a.*

Amendment 11**Proposal for a directive – amending act****Article 1 – point 22**

Directive 2006/112/EC

Article 230

The amounts which appear on the invoice may be expressed in any currency, provided that the amount of VAT payable or to be credited is expressed in the national currency of the Member State in which the supply of goods or services takes place, using the exchange rate **published by the European Central Bank for the day on which the tax becomes chargeable, or, if there is no publication on that day, the previous day of publication.**

The amounts which appear on the invoice may be expressed in any currency, provided that the amount of VAT payable or to be credited is expressed in the national currency of the Member State in which the supply of goods or services takes place, using **one of the exchange rates referred to in Article 91.**

Amendment 12**Proposal for a directive – amending act****Article 1 – point 25**

Directive 2006/112/EC

Articles 233, 234, 235 and 237

(25) Articles 233, 234, 235 **and 237** are deleted.(25) Articles 233, 234 **and 235** are deleted.**Amendment 13****Proposal for a directive – amending act****Article 1 – point 25 a (new)**

Directive 2006/112/EC

Article 237

(25a) **Article 237 is replaced by the following:****'Article 237**

Each Member State shall submit to the Commission, by 31 December 2013, an evaluation report on the implementation of electronic invoicing. Those reports shall outline, in particular, any technical difficulties or shortcomings that taxable persons and tax administration have encountered, including an assessment of the impact of any fraudulent activities related to electronic invoicing as a result of the removal of the requirement to include EDI or the electronic signature in electronic invoices. By 1 July 2014, the Commission shall submit a report to the European Parliament and the Council together with appropriate proposals, on the basis of the Member States' evaluation reports.'

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Amendment 14**Proposal for a directive – amending act****Article 1 – point 29**

Directive 2006/112/EC

Article 244 –paragraph 3

The storage of an invoice shall be subject to the rules applying in the Member State in which the taxable person has established his business or has a fixed establishment from or for which the supply is made or, in the absence of such a place of business or fixed establishment, in which he has his permanent address or usually resides or is otherwise required to be identified for VAT purposes.

An invoice may be stored in the same form in which it was received, whether paper or electronic. Alternatively, an invoice in paper form may be converted into electronic form. In other respects, the storage of an invoice shall be subject to the rules applying in the Member State in which the taxable person has established his business or has a fixed establishment from or for which the supply is made or, in the absence of such a place of business or fixed establishment, in which he has his permanent address or usually resides or is otherwise required to be identified for VAT purposes.

Amendment 15**Proposal for a directive – amending act****Article 1 – point 32**

Directive 2006/112/EC

Article 247

The taxable person shall ensure the storage of invoices for a period of **six years**.

The taxable person shall ensure the storage of invoices for a period of **five years**. ***This Article is without prejudice to national provisions in areas other than VAT, laying down different mandatory storage periods for supporting documents including invoices.***

Amendment 16**Proposal for a directive – amending act****Article 1 – point 34**

Directive 2006/112/EC

Article 248a

(34) In Section 3 of Chapter 4 of Title XI, the following **deleted**
Article 248a is inserted:

‘Article 248a

For control purposes, the Member States in which the tax is due may require particular invoices to be translated into their official languages.’

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Amendment 17**Proposal for a directive – amending act****Article 1 – point 36 a (new)**

Directive 2006/112/EC

Title XIV – Chapter 4a (new)

*(36a) The following chapter is inserted after Article 401:**‘Chapter 4a**E-administration**Article 401a*

In order actively to develop effective and reliable e-administration in the field of VAT, the Commission shall evaluate existing e-administration measures and tools in the Member States and shall foster the exchange of best practices among Member States in that domain. In addition, the Commission shall use the Community programme to improve the operation of taxation systems in the internal market (Fiscalis 2013), established by Decision No 1482/2007/EC of the European Parliament and of the Council () together with other existing Union funding such as the Structural Funds to provide technical assistance to Member States most in need of upgrading their e-administration through access to and use of major trans-Union information technology systems.*

() OJ L 330, 15.12.2007, p. 1.’*

Transportable pressure equipment *I**

P7_TA(2010)0122

European Parliament legislative resolution of 5 May 2010 on the proposal for a directive of the European Parliament and of the Council on transportable pressure equipment (COM(2009)0482 – C7-0161/2009 – 2009/0131(COD))

(2011/C 81 E/28)

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to the European Parliament and the Council (COM(2009)0482),
- having regard to Article 251(2) and Article 71 of the EC Treaty, pursuant to which the Commission submitted the proposal to Parliament (C7-0161/2009),
- having regard to the Communication from the Commission to the European Parliament and the Council entitled ‘Consequences of the entry into force of the Treaty of Lisbon for ongoing interinstitutional decision-making procedures’ (COM(2009)0665),