



TEXTS ADOPTED

P9_TA(2020)0189

Amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application due to the outbreak of the COVID-19 crisis *

European Parliament legislative resolution of 10 July 2020 on the proposal for a Council decision amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application due to the outbreak of the COVID-19 crisis (COM(2020)0198 – C9-0137/2020 – 2020/0082(CNS))

(Special legislative procedure – consultation)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2020)0198),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0137/2020),
 - having regard to Rule 82 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0122/2020),
1. Approves the Commission proposal as amended;
 2. Calls on the Commission to alter its proposal accordingly, in accordance with 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 substantially amend the Commission proposal;
 5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Proposal for a decision Recital 3 a (new)

Text proposed by the Commission

Amendment

(3a) Although the COVID-19 outbreak creates genuine difficulties for national administrations, it should not be used as an excuse to further delay the implementation of commonly agreed rules. Before the outbreak, some Member States had signalled that they would encounter delays in the implementation of the new system. Beyond the immediate difficulties linked to the COVID-19 outbreak, governments should spare no efforts to implement the new system. Member States which are facing issues which could cause a delay in the full implementation of the rules should use the technical assistance provided by the Commission to ensure correct and complete implementation of the e-commerce package. The e-commerce package's goals of facilitating the global competitiveness of European SMEs, easing the administrative pressure on Union sellers and ensuring that online platforms contribute to a fairer VAT collection system while combatting tax fraud are key aspects of a level playing field for all businesses, which is particularly important in the context of the post-COVID-19 recovery.

Amendment 2

Proposal for a decision Recital 4

Text proposed by the Commission

Amendment

(4) Taking into consideration the challenges ***that*** Member States ***are facing to tackle the*** COVID-19 ***crisis*** and the fact

(4) Taking into consideration the ***new*** challenges ***faced by*** Member States ***as a result of*** the COVID-19 ***outbreak*** and the

that the new provisions are based on the principle that all Member States have to update their IT systems in order to be able to apply the provisions laid down in Directives (EU) 2017/2455 and (EU) 2019/1995, thus ensuring the collection and transmission of information and payments under the modified schemes, it *is* necessary to postpone the dates of transposition and application of those Directives by *six* months. *A postponement of six months is appropriate, because the delay should be kept as short as possible to minimise additional budgetary losses for Member States.*

fact that the new provisions are based on the principle that all Member States have to update their IT systems in order to be able to apply the provisions laid down in Directives (EU) 2017/2455 and (EU) 2019/1995, thus ensuring the collection and transmission of information and payments under the modified schemes, it *might be* necessary to postpone the dates of transposition and application of those Directives by *three* months. *Postponement is not desirable, as it will lead to a loss of revenue and an increased VAT gap, while prolonging unfair competition between non-EU and Union sellers. However, a postponement of three months might be appropriate as it aligns with the period of lockdown across most Member States. An even longer postponement would extend the risk of VAT fraud at a time when public finances should be replenished in order to fight the pandemic and its economic and social consequences. A longer delay of six months could lead to a loss of revenue of between EUR 2,5 billion and EUR 3,5 billion for Member States. In light of the crisis caused by the COVID-19 outbreak, it is of the utmost importance to avoid further loss of revenues.*

Amendment 3

Proposal for a decision

Article 1 – paragraph 1 – point 1 – point a

Directive (EU) 2017/2455

Article 2 – title

Text proposed by the Commission

Amendments to Directive 2006/112/EC
with effect from *1 July 2021*

Amendment

Amendments to Directive 2006/112/EC
with effect from *1 April 2021*

Amendment 4

Proposal for a decision

Article 1 – paragraph 1 – point 1 – point b

Directive (EU) 2017/2455

Article 2 – paragraph 1 – introductory sentence

Text proposed by the Commission

With effect from **1 July 2021**, Directive 2006/112/EC is amended as follows:

Amendment

With effect from **1 April 2021**, Directive 2006/112/EC is amended as follows:

Amendment 5

Proposal for a decision

Article 1 – paragraph 1 – point 2

Directive (EU) 2017/2455

Article 3 – paragraph 1

Text proposed by the Commission

With effect from **1 July 2021**, Title IV of Directive 2009/132/EC is deleted.

Amendment

With effect from **1 April 2021**, Title IV of Directive 2009/132/EC is deleted.

Amendment 6

Proposal for a decision

Article 1 – paragraph 1 – point 3 – point a

Directive (EU) 2017/2455

Article 4 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Member States shall adopt and publish, by **30 June 2021**, the laws, regulations and administrative provisions necessary to comply with Articles 2 and 3 of this Directive. They shall immediately communicate to the Commission the text of those provisions.

Amendment

Member States shall adopt and publish, by **31 March 2021**, the laws, regulations and administrative provisions necessary to comply with Articles 2 and 3 of this Directive. They shall immediately communicate to the Commission the text of those provisions.

Amendment 7

Proposal for a decision

Article 1 – paragraph 1 – point 3 – point b

Directive (EU) 2017/2455

Article 4 – paragraph 1 – subparagraph 4

Text proposed by the Commission

They shall apply the measures necessary to comply with Articles 2 and 3 of this Directive from **1 July 2021**.

Amendment

They shall apply the measures necessary to comply with Articles 2 and 3 of this Directive from **1 April 2021**.

Amendment 8

Proposal for a decision

Article 2 – paragraph 1

Directive (EU) 2019/1995

Article 2 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by **30 June 2021** at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

Amendment

Member States shall adopt and publish, by **31 March 2021** at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

Amendment 9

Proposal for a decision

Article 2 – paragraph 1

Directive (EU) 2019/1995

Article 2 – paragraph 1 – subparagraph 2

Text proposed by the Commission

They shall apply those measures from **1 July 2021**.

Amendment

They shall apply those measures from **1 April 2021**.