



**CLEAN FINAL Version**

**Draft compromise amendments -  
on the proposal for a Council directive amending Directive 2006/112/EC as  
regards VAT rules for the digital age  
COM(2022)0701 – C9 0021/2023 – 2022/0407(CNS)**

**Article 1 title**

**COMPROMISE A**

**Covered AM 40 (rapporteur), AM 156 (EPP). If adopted, all these AMs fall.**

**Fall: AM 155 (ECR).**

**Proposal for a directive  
Article 1 – title**

*Text proposed by the Commission*

Amendments to Directive 2006/112/EC  
with effect from 1 January **2024**

*Amendment*

Amendments to Directive 2006/112/EC  
with effect from 1 January **2025**

**Article 1**

**COMPROMISE B**

**Covered AM 158 (EPP), AM 41 (Rapporteur), AM 42 (Rapporteur), AM 43 (Rapporteur), AM 44 (Rapporteur), AM 45 (Rapporteur), AM 159 (S&D), 161 (ECR) AM 46 (Rapporteur) AM 47 (Rapporteur), AM 162 (RE), AM 163 (RE) If adopted, all these AMs fall.**

Fall: 157 (ID) AM 160 (ID), AM 164 (ID)

Amendments 158 (EPP), 41, 42

Proposal for a directive

Article 1 – paragraph 1 – point 6

Directive 2006/112/EC

Article 217

*Text proposed by the Commission*

For the purposes of this *Directive*, ‘electronic invoice’ *shall mean* an invoice that contains the information required by this Directive, and which has been issued, transmitted and received in *a structured* electronic format *which allows for its automatic and electronic processing*;

*Amendment*

For the purposes of this *Chapter*, ‘electronic invoice’ *means* an invoice that contains the information required by this Directive, and which has been issued, transmitted and received in *any* electronic format.

*For the purposes of Title XI, Chapter 6, Section 1 and Section 2, ‘electronic invoice’ shall mean an invoice that contains the information required by this Directive, and which has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing.*

Amendment 159 (S&D)

Proposal for a directive

Article 1 – paragraph 1 – point 7

Directive 2006/112/EC

Article 218 – paragraph 1

*Text proposed by the Commission*

1. For the purposes of this Directive, Member State shall accept documents or messages on paper or in electronic form as invoices if they meet the conditions laid down in this Chapter.

*Amendment*

1. For the purposes of this Directive, Member State shall accept documents or messages on paper or *digital format or* in electronic form as invoices if they meet the conditions laid down in this Chapter.

**Amendments 161 (ECR), 162 (RE)**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 7**

Directive 2006/112/EC

Article 218 – paragraph 2

*Text proposed by the Commission*

Member States may impose the obligation to issue electronic invoices. Member States imposing this obligation shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council\*. The issuance of electronic invoices ***by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities, without prejudice to the special measures authorised under Article 395 and already implemented at the time this Directive enters into force.***

*Amendment*

Member States may impose the obligation to issue electronic invoices. Member States imposing this obligation shall allow for the issuance of electronic invoices, which comply with European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. ***Member States can also allow for the issuance of electronic invoices under a different format, in accordance with Article 217, as long as they allow the use of the European standard.***  
***For Domestic transactions Member States may impose the obligation to taxable persons established within their territory to issue electronic invoices for supplies of goods and services within their territory***

**Amendment 43**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 7**

Directive 2006/112/EC

Article 218 – paragraph 2 a (new)

*Text proposed by the Commission*

*Amendment*

***2a. The European standard on electronic invoicing referred to in Article 218 paragraph 2 shall be published on the website of the Commission.***

## Amendment 44

### Proposal for a directive

#### Article 1 – paragraph 1 – point 7

Directive 2006/112/EC

Article 218 – paragraph 2 b (new)

*Text proposed by the Commission*

*Amendment*

***2b. Micro-undertakings and small undertakings as defined in Directive 2013/34/EU and non-profit entities are free to use standards recognised and in force in the Member State other than the one provided for in Directive 2014/55/EU, as long as they comply with Article 217 of Directive 2006/112/EC.***

## Amendements 163 (RE), 45, 46, 47

### Proposal for a directive

#### Article 1 – paragraph 1 – point 9

Directive 2006/112/EC

Article 232

*Text proposed by the Commission*

*Amendment*

(9) Article 232 is ***deleted***;

(9) Article 232 is ***replaced by the following***:

***1. Until 31 December 2027 ~~2028~~, the use of an electronic invoice shall be subject to acceptance by the recipient for supplies and transfers of goods carried out in accordance with Article 20 and for supplies of a service that is taxable in a Member State other than that in which the supplier is established.***

***From 1 January 2028 ~~2029~~, the use of an electronic invoice shall not be subject to acceptance by the recipient for the supplies and transfers of goods carried out in accordance with Article 20 and for supplies of a service that is taxable in a Member State other than that in which the supplier is established.***

*2. For remaining supplies of goods and services that are not referred to in paragraph 1, Member States may provide that the use of electronic invoices issued by taxable persons established within their territory shall not be subject to the acceptance of the recipient established in their territory.*

**Article 2 title**

**COMPROMISE C**

Covered AM 48 (rapporteur), AM 166 (EPP). If adopted, AM 165 (ECR) falls.

**Amendments 48, 166 (EPP)**

**Proposal for a directive**  
**Article 2 – title**

*Text proposed by the Commission*

*Amendment*

Amendments to Directive 2006/112/EC  
with effect from 1 January **2025**

Amendments to Directive 2006/112/EC  
with effect from 1 January **2026**

## Article 2

### COMPROMISE D

Covered AM 49 (rapporteur), AM 51 (rapporteur), AM 169 (rapporteur), AM 53 (rapporteur), AM 54 (rapporteur), AM 59, AM 171 (RE), AM 172 (Rapporteur), AM 55 (rapporteur), AM 173 (EPP), AM 56 (rapporteur), AM 174 (EPP), AM 175( ECR), AM 57 (rapporteur), AM 177 (S&D), , AM 58 (rapporteur), AM 180 (S&D),AM 181(Greens/EFA), AM 183 (RE), AM 185 (EPP), AM 60 (rapporteur), AM 186 (RE), AM 187 (EPP), AM 61 (rapporteur), AM 62 (rapporteur) AM 194 (EPP), AM 195 (ID).

If adopted, all these AMs fall.

Fall: AM 50 (rap), AM 52 (rap), AM 167 (S&D), AM 168 (S&D), AM 170 ( ECR), AM 176 ( ECR), AM 178 (Greens/EFA); AM 179 (ID), AM 182 (ID), AM 184 ( ECR), AM 188 (S&D), AM 189 (S&D), AM 190 (S&D), AM 191 (S&D), AM 192 (ID), AM 193 (ID)

#### Amendment 49

##### Proposal for a directive

##### Article 2 – paragraph 1 – point 2 – point a

Directive 2006/112/EC

Article 14a – paragraph 2

##### *Text proposed by the Commission*

2. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods.

##### *Amendment*

2. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods. ***The presumed provider may plead good faith and not be liable in the event that an underlying supplier does not deliberately declare that he is not a taxable person.***

## Amendments 51, 169

### Proposal for a directive

#### Article 2 – paragraph 1 – point 2 – point b

Directive 2006/112/EC

Article 14a – paragraph 3

#### *Text proposed by the Commission*

3. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the transfer of goods to another Member State in accordance with Article 17(1) by a taxable person, ***other than capital goods as defined by the Member State to which the goods are dispatched or transported in accordance with Article 189, point (a), or goods in relation to which there is no full right of deduction in that Member State***, the taxable person who facilitates the transfer shall be deemed to have received and supplied those goods..

#### *Amendment*

3. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the transfer of goods to another Member State in accordance with Article 17(1) by a taxable person, the taxable person who facilitates the transfer shall be deemed to have received and supplied those goods. ***The presumed provider may plead good faith and not be held liable in the event that an underlying supplier does not deliberately declare that he is not a taxable person.***

## Amendment 53

### Proposal for a directive

#### Article 2 – paragraph 1 – point 2 – point b

Directive 2006/112/EC

Article 14a – paragraph 4 a (new)

#### *Text proposed by the Commission*

#### *Amendment*

***4a. : Member States should prepare and make available dedicated guidance for those individuals listed in Article 28a who opt to register as taxable persons, following the introduction of the deemed supplier regime in the accommodation and passenger transport sectors in the platform economy.***

*\* Directive (UE) 2020/284 du Conseil du 18 février 2020 modifiant la directive 2006/112/CE en ce qui concerne l'instauration de certaines exigences applicables aux prestataires de services de paiement (JO L 62 du 2.3.2020, p. 7).*

## Amendment 54

### Proposal for a directive

#### Article 2 – paragraph 1 – point 2 – point b

Directive 2006/112/EC

Article 14a – paragraph 4 b (new)

*Text proposed by the Commission*

*Amendment*

**4b.** *The Commission shall commission an independent study after ... [two years after the implementation of the measures relating to deemed suppliers] to assess whether the rules regarding deemed suppliers have been successful and if so to identify new sectors in a similar situation, as well as to assess the advantages and disadvantages of making IOSS mandatory.*

## Amendment 171 (RE)

### Proposal for a directive

#### Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 – introductory part

*Text proposed by the Commission*

*Amendment*

Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental, as referred to in Article 135(3), or passenger transport, shall be deemed to have received and supplied those services themselves where the person providing those services is one of the following:

Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental, as referred to in Article 135(3), or passenger transport **by road within the Union**, shall be deemed to have received and supplied those services themselves where the person providing those services is one of the



following:

## Amendment 172

### Proposal for a directive

#### Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 – point f

*Text proposed by the Commission*

*Amendment*

*(f) a taxable person subject to the special scheme for small enterprises.;*

*Deleted*

## Amendments 55, 173 (EPP)

### Proposal for a directive

#### Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 a (new)

*Text proposed by the Commission*

*Amendment*

*The deemed supplier scheme as provided for in the first subparagraph does not apply to platforms which are small undertakings according to Directive 2013/34/EU\**

*\*( Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (Art.3)*

*Official Journal L 124 , 20/05/2003 P. 0036 - 0041)*

*By way of derogation, paragraph 1 shall not apply to passenger transport services*

*or to the supply of short-term accommodation rental facilitated through the use of an electronic interface where a passenger transport service or a short-term accommodation rental provided by a person described in subparagraphs (a) - (f) not facilitated through the use of an electronic interface would not be subject to VAT..*

## **Amendments 56, 174 (EPP)**

### **Proposal for a directive Article 2 – paragraph 1 – point 4**

*Text proposed by the Commission*

**(4)** Article 35 is *deleted*;

*Amendment*

Article 35 is *replaced by the following*:  
*Article 33 shall not apply to supplies of second-hand goods, as defined in points (1) of Article 311(1), nor to supplies of second-hand means of transport, as defined in Article 327(3), subject to VAT in accordance with the relevant special arrangements.*

## **Amendment 175**

### **Proposal for a directive Article 2 – paragraph 1 – point 6 Directive 2006/112/EC Article 46a**

*Text proposed by the Commission*

**6) The following Article 46a is inserted:**  
*The place of supply of the facilitation service provided to a non-taxable person by a platform, portal or similar means shall be the place where the underlying transaction*

*Amendment*

*Deleted.*

*is supplied in accordance with this Directive*

**Amendments 57, 177 (S&D),**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 7**

Directive 2006/112/EC

Article 135 – paragraph 3

*Text proposed by the Commission*

3. The ***uninterrupted rental of accommodation for a maximum of 45 days with or without the provision of other ancillary services*** shall be regarded as having a similar function to the hotel sector

*Amendment*

3. The ***following*** shall be regarded as having a similar function to the hotel sector:

a) ***The uninterrupted rental of accommodation for a maximum of 31 nights with or without the provision of other ancillary services ;***

b) ***The provision of 3 or more ancillary significant services during the rental of accommodation.***

**Amendments 58, 180 (S&D), 181(Greens/EFA)**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 10**

Directive 2006/112/EC

Article 143 – paragraph 1a – subparagraph 1

*Text proposed by the Commission*

For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q.

*Amendment*

For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q. ***It shall inform the European Parliament, EPPO, OLAF, and Europol thereof.***

## **Amendment 183**

### **Proposal for a directive**

#### **Article 2 – paragraph 1 – point 12**

Article 2006/112/EC

Article 194 – paragraph 1

#### *Text proposed by the Commission*

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not *established* in the Member State in which the VAT is due, **Member States shall allow that** the taxable person liable for payment of VAT *is* the person to whom the goods or services are supplied if that person is already identified in that Member State.

#### *Amendment*

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not **identified for VAT purposes** in the Member State in which the VAT is due, the taxable person liable for payment of VAT **shall be** the person to whom the goods or services are supplied if that person is already identified **for VAT purposes** in that Member State.

## **Amendment 185**

### **Proposal for a directive**

#### **Article 2 – paragraph 1 – point 12**

Directive 2006/112/EC

Article 194 – paragraph 2 a (new)

#### *Text proposed by the Commission*

#### *Amendment*

2a. **Three years from the application of this article, the Commission shall assess the effectiveness of this provision and its added-value on the combat on VAT fraud, namely the "Missing Trader Fraud", duly informing the Council and the Parliament about the results of such assessment.**

## **Amendments 59 - 60**

### **Proposal for a directive**

#### **Article 2 – paragraph 1 – point 12**

Directive 2006/112/EC

Article 194 – paragraph 1 b (new)

*Text proposed by the Commission*

*Amendment*

**1b. Non-established businesses shall still be able to register and account for local VAT if they so prefer;**

**Amendment 186 (RE)**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 14 – point a**

Directive 2006/112/EC

Article 242a – paragraph 1a

*Text proposed by the Commission*

*Amendment*

1a. Where a taxable person facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply of short-term accommodation rental or passenger transport services, and that person is not considered to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be obliged to keep records of those supplies.;

1a. Where a taxable person facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply of short-term accommodation rental or passenger transport services **by road within the Union**, and that person is not considered to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be obliged to keep records of those supplies.;

**Amendments 187 (EPP), 61**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 14 – point b**

Directive 2006/112/EC

Article 242a – paragraph 2 – subparagraph 2

*Text proposed by the Commission*

*Amendment*

Those records must be kept for a period of **10** years from the end of the year during which the transaction was carried out.;

Those records must be kept **by the taxable person concerned** for a period of **7 years** from the end of the year during which the transaction was carried out.;

## Amendment 62

### Proposal for a directive

#### Article 2 – paragraph 1 – point 27

Directive 2006/112/EC

Article 369xa – paragraph 1 – point 1

#### *Text proposed by the Commission*

(1) ‘transfer of own goods’ means the transfer of goods to another Member State in accordance with Article 17(1), including transfers pursuant to Article 14a(3), **and shall not include transfers of capital goods as defined by the Member State to which the goods are dispatched or transported in accordance with Article 189(a) or goods in relation to which there is no full right of deduction in that Member State.**

#### *Amendment*

(1) ‘transfer of own goods’ means the transfer of goods to another Member State in accordance with Article 17(1), including transfers pursuant to Article 14a(3).

## Amendment 194 (EPP)

### Proposal for a directive

#### Article 2 – paragraph 1 – point 27

Directive 2006/112/EC

Article 369xe – paragraph 1 – point b

#### *Text proposed by the Commission*

(b) **if it may otherwise be assumed that that taxable person’s taxable activities covered by this special scheme have ceased;**

#### *Amendment*

*Deleted*

## Amendment 195 (ID)

### Proposal for a directive

**Article 2 – paragraph 1 – point 27**

Directive 2006/112/EC

Article 369xh – paragraph 1 – subparagraph 1

*Text proposed by the Commission*

The VAT return shall be made out in *euro*.

*Amendment*

The VAT return shall be made out in **-EUR**  
**or the equivalent in national currency**

Agence Europe

**Article 3 title**

**COMPROMISE E**

**Covered AM 63 (rapporteur), 197 (EPP). If adopted, all these AMs fall.**

**Fall: AM 196 (ECR)**

**Proposal for a directive  
Article 3 – title**

*Text proposed by the Commission*

Amendments to Directive 2006/112/EC  
with effect from 1 January **2026**

*Amendment*

Amendments to Directive 2006/112/EC  
with effect from 1 January **2027**



**Article 4 title**

**COMPROMISE F**

**If adopted, all these AMs fall.**

**Fall: AM 64 (rapporteur), AM 198 (EPP), AM 199 (ECR)**

**Proposal for a directive**

**Article 4 – title**

*Text proposed by the Commission*

Amendments to Directive 2006/112/EC  
with effect from 1 January 2028

*Amendment*

Amendments to Directive 2006/112/EC  
with effect from 1 January 2028

## Article 4

### COMPROMISE G

Covered AM 65 (rapporteur), AM 200 (EPP), AM 201 (ECR), AM 203 (RE), AM 204 (EPP), AM 66 (rapporteur), AM 67 (rapporteur), AM 205 (ECR), AM 206 (Greens/EFA), AM 207 (EPP), AM 208 (EPP), AM 209 (ID), AM 67 (rapporteur), AM 68 (rapporteur), AM 69 (rapporteur), AM 70 (rapporteur), AM 210 (ID), AM 211 (EPP), AM 71 (rapporteur), AM 73 (rapporteur), AM 218 (ID), AM 219 (EPP), AM 74 (rapporteur), AM 75 (rapporteur), AM 76 (rapporteur), AM 215 (ID), AM 216 (EPP), AM 220 (ID), AM 221 (ECR), AM 222 (EPP), AM 223 (S&D) AM 77 (rapporteur), AM 224 (RE), AM 225 (RE), AM 78 (rapporteur), AM 79 (rapporteur), AM 227 (ECR), AM 228 (EPP), AM 80 (rapporteur), AM 81 (rapporteur). If adopted, all these AMs fall.

Fall: AM 202 (S&D), AM 212 (Greens/EFA), AM 213 (S&D), AM 214 (ID), AM 72 (rapporteur), AM 217 (S&D) - IBAN, AM 226 (RE), AM 229 (RE), AM 230 (RE), AM 231 (EPP), AM 232 (RE)

#### Amendment 65

##### Proposal for a directive

##### Article 4 – paragraph 1 – point 2

Directive 2006/112/EC

Article 138 – paragraph 1a.

*Text proposed by the Commission*

*Amendment*

**(2) in Article 138, paragraph 1a is replaced by the following:**

**Deleted :**

***1a. The exemption provided for in paragraph 1 of this Article shall not apply where the supplier has not complied with the obligation provided for in Articles 262 and 263 to communicate the data on intra-Community transactions, or that data transmitted does not contain the correct information concerning the supply as required under Article 264, unless the supplier can duly justify any shortcomings to the satisfaction of the competent authorities;***

## Amendments 204 EPP, 203 RE, 201 ECR

### Proposal for a directive

#### Article 4 – paragraph 1 – point 3

Directive 2006/112/EC

Article 218

#### *Text proposed by the Commission*

For the purposes of this Directive, invoices shall be issued in a structured electronic format. However, **Member States shall accept documents on paper or formats as invoices** for transactions not subject to the reporting obligations laid down in Title XI Chapter 6. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. **The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.**

#### *Amendment*

For the purposes of this Directive, invoices shall be issued in a structured electronic format **for transactions subject to the reporting obligations laid down in Title XI Chapter 6**. However, for transactions not subject to the reporting obligations laid down in Title XI Chapter 6, **Member States may disallow the issuance of documents on paper or other formats as invoices as of 1.01.2028**. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. **Member States can also allow for the issuance of electronic invoices under a different format, in accordance with Article 217.**

## Amendments 205 (ECR), 206 (Greens/EFA), 207 - 208 (EPP), 209 (ID), 67 (RE),

### Proposal for a directive

#### Article 4 – paragraph 1 – point 4

Directive 2006/112/EC

Article 222 – paragraph 1

#### *Text proposed by the Commission*

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **2** working days following the chargeable

#### *Amendment*

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **8** working days following the chargeable

event.;

event;

## **Amendment 68**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 4**

Directive 2006/112/EC

Article 222 – paragraph 1 b (new)

*Text proposed by the Commission*

*Amendment*

***Practical solutions to reduce implementation costs shall be proposed by the Commission to businesses before [the date of entry into force of this Directive].***

## **Amendment 69**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 4**

Directive 2006/112/EC

Article 222 – paragraph 1 c (new)

*Text proposed by the Commission*

*Amendment*

***The rules defined in this Article shall not apply to defence-related purchases, which are exempted under Articles 143 and 151.***

## **Amendments 70, 210 (ID), 211 (EPP)**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 5**

PE746.900v01-00

20/30

PR\1277669EN.docx

*Text proposed by the Commission*

(5) Article 223 is *deleted (summary invoices)*

*Amendment*

Article 223 is *replaced by the following::*

**Article 223**

***1. Member States shall allow taxable persons to issue summary invoices which detail several separate supplies of goods or services provided that VAT on the supplies mentioned in the summary invoice becomes chargeable during the same calendar month.***

## **Amendment 71**

**Proposal for a directive**

**Article 4 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 226 – paragraph 1 – point 16

*Text proposed by the Commission*

(16) in the case of a corrective invoice, the *sequential* number *which identifies* the corrected invoice, as referred to in point (2);

*Amendment*

(16) in the case of a corrective invoice, *either the sequential number which identifies the corrected invoice, as referred to in point (2), or the serial number of the corrected invoice or the number or other similar identifier of the agreement from which the correction results*, as referred to in point (2);

## **Amendments 72, 215 (ID), 216 (EPP)**

**Proposal for a directive**

**Article 4 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 226 – paragraph 1 – point 17

*Text proposed by the Commission*

(17) the IBAN number of the supplier's bank account to which the payment for the

*Amendment*

(17) **Deleted**

invoice will be credited. If the IBAN number is not available, any other identifier which unambiguously identifies the bank account to which the invoice will be credited;

#### **Amendments 73, 218 (ID), 219 (EPP)**

##### **Proposal for a directive**

##### **Article 4 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 226 – paragraph 1 – point 18

*Text proposed by the Commission*

**(18) The date on which the payment of the supply of goods or services is due or, where partial payments are agreed, the date and amount of each payment.;**

*Deleted*

*Amendment*

#### **Amendment 74**

##### **Proposal for a directive**

##### **Article 4 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 226 – paragraph 1 – 18 b (new)

*Text proposed by the Commission*

*Amendment*

**(18b) the core elements of an electronic invoice as set out in Article 6 of Directive 2014/55/EC, except a), b) e), i), k) which are not necessary in terms of VAT logic;**

## Amendment 75

### Proposal for a directive

#### Article 4 – paragraph 1 – point 9 – point a

Directive 2006/112/EC

Article 262– paragraph 1 – introductory part

#### *Text proposed by the Commission*

Every taxable person identified for VAT purposes shall submit to the Member State in which that person is established or identified for VAT purposes the following data on each supply and transfer of goods carried out in accordance with Article 138, on each intra-Community acquisition of goods in accordance with Article 20 and each supply of a service that is taxable in a Member State other than that in which the supplier is established.;

#### *Amendment*

Every taxable person identified for VAT purposes shall submit ***without undue delay*** to the Member State in which that person is established or identified for VAT purposes the following data on each supply and transfer of goods carried out in accordance with Article 138, on each intra-Community acquisition of goods in accordance with Article 20 and each supply of a service that is taxable in a Member State other than that in which the supplier is established.;

## Amendments 76; 220 (ID); 221 (ECR); 222 (EPP);

### Proposal for a directive

#### Article 4 – paragraph 1 – point 10

Directive 2006/112/EC

Article 263 – paragraph 1 – subparagraph 1

#### *Text proposed by the Commission*

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable person no later than **2** working days after ***issuing the invoice***, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

#### *Amendment*

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable person no later than **3** working days after ***the posting date in the taxable person's accounting books***, or after the date, the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

**Amendment 223 (S&D)**  
**Proposal for a directive**  
**Article 4 – paragraph 1 – point 10**  
Directive 2006/112/EC  
Article 263 – paragraph 1 – subparagraph 3

*Text proposed by the Commission*

Member States may allow for the transmission of the data from electronic invoices using other data formats which ensure interoperability with the European Standard on electronic invoicing.

*Amendment*

Member States may allow, *free of charge* for the transmission of the data from electronic invoices using other data formats which ensure interoperability with the European Standard on electronic invoicing.

#### **Amendment 77**

**Proposal for a directive**  
**Article 4 – paragraph 1 – point 10**  
Directive 2006/112/EC  
Article 263 – paragraph 2 a (new)

*Text proposed by the Commission*

*Amendment*

**2a. The rules referred in paragraphs 1 and 2 do not apply to defence-related purchases exempted under Articles 143 and Article 151.**

**Amendment 224 (RE)**  
**Proposal for a directive**  
**Article 4 – paragraph 1 – point 17**  
Directive 2006/122/EC  
Article 271a – paragraph 1

*Text proposed by the Commission*

*Amendment*

1. Member States may require that taxable persons identified for VAT purposes in their territory send

1. Member States may require that taxable persons identified for VAT purposes in their territory send



electronically to their tax authorities data on the supplies of goods and services made for consideration to other taxable persons within their territory.

electronically to their tax authorities data on the supplies of goods and services made for consideration to other taxable persons within their territory **and on the supplies of goods and services for consideration made to them by other taxable persons.**

**Amendment 225 (RE)**  
**Proposal for a directive**  
**Article 4 – paragraph 1 – point 17**  
Article 2006/112/EC  
Article 271a – paragraph 2

*Text proposed by the Commission*

**2. Member States may require that taxable persons identified for VAT purposes in their territory send electronically to their tax authorities data on taxable transactions other than those referred to in paragraph 1 of this Article and in Article 262.**

*Amendment*

**Deleted**

**Amendments 78, 227(ECR); 228 (EPP)**

**Proposal for a directive**  
**Article 4 – paragraph 1 – point 17**  
Directive 2006/112/EC  
Article 271b – paragraph 1

*Text proposed by the Commission*

Where a Member State requires to send the data pursuant to Article 271a, the taxable person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than **2** working days after the **invoice is issued**, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. Member States shall allow for the

*Amendment*

Where a Member State requires to send the data pursuant to Article 271a, the taxable person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than **5** working days after the **posting date in the taxable person's accounting books** or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an

transmission of data from electronic invoices which comply with the European standard on electronic invoicing *and the list of its syntaxes pursuant to* Directive 2014/55/EU.

invoice. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing *referred to in* Directive 2014/55/EU *that covers semantic and syntactic standards, but not transmission modes*.

## Amendment 79

### Proposal for a directive

#### Article 4 – paragraph 1 – point 17

Directive 2006/112/EC

Article 271b – paragraph 2

#### *Text proposed by the Commission*

Member States may allow for the transmission of the data from electronic invoices using other data formats.

#### *Amendment*

1. Member States may allow for the transmission of the data from electronic invoices using other data formats.

**2. For B2C transactions and transactions with non-EU operators** Member States may allow for the transmission of the data, **which may not necessarily be drawn** from electronic invoices using other data formats.

## Amendements 230 (RE), AM 80, 231(EPP)

### Proposal for a directive

#### Article 4 – paragraph 1 – point 17

Article 2006/112/EC

Article 271c – paragraph 1

#### *Text proposed by the Commission*

By 31 March 2033 at the latest the Commission shall, based on the information provided by Member States, present to the Council a report on the functioning of the domestic reporting requirements set out in this *Section*. ***In that report, the Commission shall assess the***

#### *Amendment*

By 31 March 2034 at the latest the Commission shall, based on the information provided by Member States, present to the Council a report on the functioning of the domestic reporting requirements set out in this *Section*.

*need for further harmonisation measures and shall if deemed necessary, make an appropriate proposal for such measures.;*

## **Amendment 81**

### **Proposal for a directive**

#### **Article 4 – paragraph 1 – point 18**

Directive 2006/112/EC

Article 273 – paragraph 1

#### *Text proposed by the Commission*

Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent evasion, subject to the requirement of equal treatment as between domestic transactions and transactions carried out between Member States by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities connected with the crossing of borders.

#### *Amendment*

Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent evasion, subject to the ***principles of proportionality and*** of equal treatment as between domestic transactions and transactions carried out between Member States by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities connected with the crossing of borders.

## Article 5

### COMPROMISE H

Covered AM 233(EPP), AM 235 (EPP), AM 82(rapporteur), AM 236 (EPP), AM 238 (EPP),AM 83(rapporteur), AM 239 (EPP), AM 84 (rapporteur),AM 241(EPP), AM 85 (rapporteur),AM 244 (EPP), AM 86 (rapporteur), AM 246 (EPP) , AM 250 (EPP), AM 251 (EPP) If adopted, all these AMs fall.

Fall: AM 234 (ECR), AM 237 (ECR), AM 240 (ECR), AM 242 (ECR), AM 243 (ECR), AM 245 (ECR), AM 247 (ECR), AM 87 (rapporteur), AM 248 (EPP), AM 249 (ECR)

#### **Amendment 233 (EPP)**

##### **Proposal for a directive**

##### **Article 5 – paragraph 1 – subparagraph 1**

*Text proposed by the Commission*

Member States shall adopt and publish, by 31 December **2023**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

*Amendment*

Member States shall adopt and publish, by 31 December **2024**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

#### **Amendments 82, 236 (EPP)**

##### **Proposal for a directive**

##### **Article 5 – paragraph 1 – subparagraph 2**

*Text proposed by the Commission*

They shall apply those provisions from 1 January **2024**

*Amendment*

They shall apply those provisions from 1 January **2025 for companies with more than 250 employees and from 1 January 2026 for all other companies**

#### **Amendment 83**

##### **Proposal for a directive**

##### **Article 5 – paragraph 2 – subparagraph 1**

*Text proposed by the Commission*

Member States shall adopt and publish, by 31 December **2024**, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

*Amendment*

Member States shall adopt and publish, by 31 December **2025**, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

**Amendment 84**

**Proposal for a directive**

**Article 5 – paragraph 2 – subparagraph 2**

*Text proposed by the Commission*

They shall apply those provisions from 1 January **2025**.

*Amendment*

They shall apply those provisions from 1 January **2026**.

**Amendment 85**

**Proposal for a directive**

**Article 5 – paragraph 3 – subparagraph 1**

*Text proposed by the Commission*

Member States shall adopt and publish, by 31 December **2025**, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

*Amendment*

Member States shall adopt and publish, by 31 December **2026**, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

**Amendment 86**

**Proposal for a directive**

**Article 5 – paragraph 3 – subparagraph 2**

*Text proposed by the Commission*

They shall apply those provisions from 1 January **2026**.

*Amendment*

They shall apply those provisions from 1 January **2027**.

**Amendment 251 (EPP)**  
**Proposal for a directive**  
**Article 5 a (new)**

*Text proposed by the Commission*

*Amendment*

**Article 5a**

**Review Clause**

***(1) By 31 December 2024, the European Commission shall present a report to the European Parliament and to the Council reviewing the effectiveness of the VAT one-stop shop. The report shall in particular:***

***(a) analyse the effectiveness of the VAT one-stop shop and identify remaining shortcomings;***

***(b) explore the merits of further extending the VAT one-stop shop towards the remaining areas of business-to-consumer transactions that are not yet covered;***

***(c) explore the merits of extending the scope of the one-stop shop to also cover business-to-business transactions;***

***(d) explore areas to further simplify the procedures for small and medium-sized companies and thus to encourage Single Market integration.***

***If appropriate, the report shall be accompanied by a legislative proposal.***