SPECIAL LEGISLATIVE PROCEDURE

Follow up to the European Parliament legislative resolution 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 information at Union level

1. **Rapporteur:** Michalis HADJIPANTELA (EPP / CY)

2. **References:** 2025/0348(CNS) / A10-0159/2026 / P10_TA(2026)0213

3. **Date of adoption of the resolution:** 17 June 2026

4. **Legal basis:** Article 113 of the Treaty on the Functioning of the European Union (TFEU)

5. **Competent Parliamentary Committee:** Committee on Economic and Monetary Affairs (ECON)

6. **Commission's position:** The Commission takes note of the amendments proposed by the European Parliament. The Commission can support the spirit of many of them, insofar as they are consistent with the objectives of its proposal and with the safeguards already reflected in the text agreed by the Council in its General Approach. However, the Commission cannot accept all of the amendments as proposed. Several of the issues raised are already adequately addressed either in the Council's general approach or in the existing legal frameworks governing EPPO and OLAF. Other elements, such as technical or organisational requirements for access to VAT information, would be more appropriately addressed through implementing acts, operational arrangements or technical specifications.

   In addition, some amendments go beyond the scope of the proposal. This concerns, in particular, amendments relating to broader anti-fraud architecture considerations, access to additional systems and databases, interoperability between Union systems, additional Union funding, specialised staff, digital tools and broader financial or human resources for EPPO and OLAF. These matters require a separate assessment or should be addressed through the relevant budgetary and programming procedures applicable to the bodies concerned.