European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2026)0213

European Public Prosecutor’s Office (EPPO) and European Anti-Fraud Office (OLAF): access to VAT information at Union level

European Parliament legislative resolution of 17 June 2026 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 (COM(2025)0685 – C10-0298/2025 – 2025/0348(CNS))

(Special legislative procedure – consultation)

The European Parliament,

– having regard to the Commission proposal to the Council (COM(2025)0685),

– having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C10-0298/2025),

– having regard to Rule 84 of its Rules of Procedure,

– having regard to the opinion of the Committee on Budgetary Control,

– having regard to the report of the Committee on Economic and Monetary Affairs (A10-0159/2026),

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 regulation
Recital 2

Text proposed by the Commission	*Amendment*
(2) Pursuant to Article 24(1) of Regulation (EU) 2017/1939, the institutions, bodies, offices and agencies of the Union and the authorities of the Member States competent under applicable national law are to report to the EPPO, without undue delay, any criminal conduct, including cross-border VAT fraud, in respect of which it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation. Cross-border VAT fraud is by definition involving several Member States, and the flow of information from individual Member States to the EPPO does not fit the purpose of combating VAT fraud at EU level. Therefore, in order for the EPPO to be informed of VAT fraud risks at EU level and to perform its regulatory mandate, it is necessary to set out in more detail the modalities under which the Member States, within the Eurofisc network referred to in Article 33 of Regulation (EU) No 904/2010, should report to the EPPO any suspicious indication and eventually precise information ***on VAT fraud***. Furthermore, pursuant to Article 24(9) of Regulation (EU) 2017/1939, in specific cases, the EPPO may request further relevant information available to the institutions, bodies, offices and agencies of the Union and the authorities of the Member States. Therefore, it is appropriate to set out the rules under which	(2) Pursuant to Article 24(1) of Regulation (EU) 2017/1939, the institutions, bodies, offices and agencies of the Union and the authorities of the Member States competent under applicable national law are to report to the EPPO, without undue delay, any criminal conduct, including cross-border VAT fraud, in respect of which it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation***, in a timely manner to allow analysis or investigation of such criminal conduct***. Cross-border VAT fraud is by definition involving several Member States, and the flow of information from individual Member States to the EPPO does not fit the purpose of combating VAT fraud at EU level. Therefore, in order for the EPPO to be informed of VAT fraud risks at EU level and to perform its regulatory mandate, it is necessary to set out in more detail the modalities under which the Member States, within the Eurofisc network referred to in Article 33 of Regulation (EU) No 904/2010, should report to the EPPO ***the results of the Eurofisc processing and analysis of cases of suspected cross-border fraud and*** any suspicious indication and eventually ***the*** precise information ***the EPPO needs in order to assess whether to exercise its competence***. Furthermore, pursuant to Article

Member States within Eurofisc should communicate to the EPPO information on cross-border VAT fraud following an EPPO request.	24(9) of Regulation (EU) 2017/1939, in specific cases, the EPPO may request further relevant information available to the institutions, bodies, offices and agencies of the Union and the authorities of the Member States. Therefore, it is appropriate to set out the rules under which Member States within Eurofisc should communicate to the EPPO information on cross-border VAT fraud following an EPPO request.

Amendment 2

Proposal for a regulation
Recital 4

Text proposed by the Commission	*Amendment*
(4) The Member States not participating in the EPPO are obliged, under the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, to support the activities of the EPPO and to refrain from any action that could jeopardise the attainment of its objectives. Eurofisc is composed of both Member States participating and not participating in the EPPO. Therefore, it is important to have a clear legal basis for the EPPO access to information processed by Eurofisc.	(4) The Member States not participating in the EPPO are obliged, under the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, to support the activities of the EPPO and to refrain from any action that could jeopardise the attainment of its objectives. Eurofisc is composed of both Member States participating and not participating in the EPPO. Therefore, it is important to have a clear legal basis for the EPPO access to information processed by Eurofisc***, for criminal law enforcement purposes, in order to successfully deliver on its mandate set out in Article 4 of Council Regulation (EU) 2017/1939, namely, to investigate and prosecute criminal offences affecting the financial interests of the Union***.

Amendment 3

Proposal for a regulation
Recital 4 a (new)

Text proposed by the Commission	*Amendment*
	(4a) The European Court of Auditors has repeatedly identified weaknesses regarding the accessibility and interoperability of VAT-related information systems across Member States and Union bodies as a significant obstacle to effective cross-border VAT fraud investigations, most recently in its Special Report 8/2025 on VAT fraud on imports. That report identified, in addition, significant disparities in the levels of administrative sanctions applied by Member States in respect of VAT fraud on imports, which create conditions enabling operators to exploit the jurisdiction with the lowest penalties. The access to VAT data granted by this Regulation to the EPPO and OLAF enhances the detection and prosecution capacity but does not constitute a deterrent remedy for penalty divergence. In that context, and in line with the Commission's commitment to revise the anti-fraud architecture as part of the measures included in the post-2027 MFF, the possibility of further action to address those disparities may be considered, such as a legislative proposal based on the appropriate legal basis, aimed at achieving a minimum level of harmonisation or consistency

	of administrative penalties applicable to the most serious VAT and customs-related infringements, taking into account the need to effectively protect the Union's financial interests. Any such proposal should be accompanied by a comprehensive impact assessment and should demonstrate compliance with the principles of subsidiarity and proportionality as set out in Article 5 TEU.

Amendment 4

Proposal for a regulation
Recital 4 b (new)

Text proposed by the Commission	*Amendment*
	(4b) The White Paper of the Commission of July 2025 on the review of the EU anti-fraud architecture identified the fragmentation of information flows between Eurofisc, the EPPO, OLAF, Europol and Eurojust as a systemic structural weakness undermining the effectiveness of the Union's response to cross-border VAT fraud. This Regulation constitutes the legislative implementation of the data-sharing pillar of a revised anti-fraud architecture and is to be read in conjunction with the further measures announced in that White Paper, including the strengthening of Eurofisc's operational capacity, the harmonisation of the conditions and liability rules for fiscal representatives appointed by non-Union taxable persons under the

	IOSS and other import VAT schemes, and the extension of the data governance framework of CESOP to ensure coherence with the customs data access established by this Regulation.

Amendment 5

Proposal for a regulation
Recital 4 c (new)

Text proposed by the Commission	*Amendment*
	(4c) The information stored by customs authorities in relation to import procedures under which VAT obligations are deferred or there is a VAT exemption, is intrinsically VAT-related information for the purposes of Article 113 TFEU. Extending the scope of Article 17(1), point (f), of Regulation (EU) No 904/2010 to cover all import procedures involving VAT exemptions or deferrals, including under the Import One-Stop Shop scheme established by Directive 2006/112/EC, and adding the declared customs value and country of origin as mandatory data elements, is necessary to enable competent authorities, including the EPPO and OLAF, to cross-reference import declarations with VAT declarations and detect discrepancies indicative of fraud. Such extension should be without prejudice to the substantive customs rules governing those import procedures, which remain subject to Regulation (EU) No 952/2013.

Amendment 6

Proposal for a regulation
Recital 4 d (new)

Text proposed by the Commission	*Amendment*
	(4d) In order to ensure that the enforcement capacity created by this Regulation extends effectively to all Member States, to avoid persistent asymmetries within the single market and in the Union's anti-fraud landscape, and as part of the Commission's commitment to revise the anti-fraud architecture, Member States not participating in the EPPO should be required to designate a competent national authority responsible for fulfilling equivalent functions for the purpose of cooperation with Eurofisc and OLAF regarding cross-border VAT fraud. Those Member States should notify the Commission of the designated authority within six months of the entry into force of this Regulation and should report annually to the Commission on the use made of the information received, including the number of investigations opened and their outcomes.

Amendment 7

Proposal for a regulation
Recital 5

Text proposed by the Commission	*Amendment*
(5) The European Court of Auditors has recommended that	(5) The European Court of Auditors has recommended that

Text proposed by the Commission	Amendment
the Commission and the Member States remove legal obstacles preventing the exchange of information between administrative, judicial and law enforcement authorities at national and Union level and in particular that OLAF has access to the VAT information exchange system (VIES) and Eurofisc data[6]. In that respect it is important that a central access to EU IT systems is set out in a clear legal basis.	the Commission and the Member States remove legal obstacles preventing the exchange of information between administrative, judicial and law enforcement authorities at national and Union level and in particular that OLAF has access to the VAT information exchange system (VIES) and Eurofisc data[6]. In that respect it is important that a central access to EU IT systems***, which respects the principles of necessity and proportionality,*** is set out in a clear legal basis ***to enable OLAF to successfully deliver on its mandate set out in Article 4 of Regulation (EU, Euratom) No 883/2013***.
[6] European Court of Auditors Special Report No 24/2015, Tackling intra-Community VAT fraud: More action needed (https://www.eca.europa.eu/en/publications/SR15_24).	[6] European Court of Auditors Special Report No 24/2015, Tackling intra-Community VAT fraud: More action needed (https://www.eca.europa.eu/en/publications/SR15_24).

Amendment 8

Proposal for a regulation
Recital 5 a (new)

Text proposed by the Commission	*Amendment*
	(5a) Persistent obstacles to effective cooperation between Union bodies include incompatibilities between IT systems, fragmentation of communication channels, and limited interoperability of case management systems, resulting in inefficiencies, delays and increased administrative burdens. It is therefore necessary to enhance interoperability and

	develop common digital infrastructures to ensure seamless and secure information exchange.

Amendment 9

Proposal for a regulation
Recital 8 a (new)

Text proposed by the Commission	*Amendment*
	(8a) While Article 13 of Regulation (EU) No 904/2010 already requires the competent VAT authorities of Member States to spontaneously exchange information likely to be useful for combating VAT fraud, that obligation applies to VAT authorities and does not extend to the competent customs authorities of Member States, which are not VAT competent authorities within the meaning of that Regulation. Furthermore, neither the existing mechanism set out in Article 13 of Regulation (EU) No 904/2010 nor the Eurofisc network provides for the direct spontaneous communication of customs-derived fraud intelligence to the EPPO and OLAF. VAT-fraud schemes linked to import procedures are characterised by systematic discrepancies between the information declared to customs authorities at the point of importation and the VAT declarations subsequently filed in the Member State of destination. Customs authorities are often the first

to detect such anomalies through their risk management analysis. In order to close that gap and to ensure that upstream customs intelligence identified by customs authorities is transmitted without delay to the bodies responsible for investigating and prosecuting cross-border VAT fraud, and given that the effective exercise of the access rights provided for in Articles 49a and 49b of Regulation (EU) No 904/2010 depends on the EPPO and OLAF being informed of the existence of potential cases of fraud, it is necessary to require competent customs authorities to transmit spontaneously that information. Such transmission should be made to Eurofisc, the EPPO and OLAF whenever the data referred to in Article 17(1), point (f), indicate patterns consistent with VAT fraud. That measure is crucial for the effective protection of the Union's financial interests and is consistent with the Commission's commitment to revise the overall anti-fraud architecture as an essential component of the post-2027 MFF package. Strengthening coordination at national level between customs and VAT authorities, notably through national anti-fraud strategies, has been repeatedly called for in the last years by the European Parliament in its resolutions on the protection of the Union's financial interests. Such spontaneous

	transmission mechanism operates exclusively within the VAT administrative cooperation framework of Regulation (EU) No 904/2010 and is without prejudice to the substantive customs procedures established under Regulation (EU) No 952/2013 and related data governance rules.

Amendment 10

Proposal for a regulation
Recital 8 b (new)

Text proposed by the Commission	*Amendment*
	(8b) The effectiveness of the spontaneous transmission mechanism provided for in this Regulation depends on adequate coordination at national level between the competent customs authorities and the competent VAT authorities of Member States. Those bodies are in many Member States separate administrative entities with distinct supervisory chains and information systems. Member States should therefore ensure that their competent customs and VAT authorities establish regular coordination mechanisms, including through the Eurofisc framework, to facilitate the identification of discrepancies indicative of VAT fraud and the timely transmission of relevant customs data to Eurofisc, the EPPO and OLAF. Such coordination is a procedural and organisational measure and does not entail additional information

technology obligations for national authorities.

Amendment 11

Proposal for a regulation
Recital 9

Text proposed by the Commission	*Amendment*
(9) In order to protect the access to personal data, only the European Prosecutors, the European Delegated Prosecutors, as well as selected staff of the EPPO and OLAF, previously authorised respectively by the EPPO and OLAF, should access VAT information to execute their tasks, under the oversight of the Eurofisc Liaison officials. To ensure uniform conditions for that access, implementing powers should be conferred on the Commission in respect of the technical details and practical arrangements, including on access control mechanism and users' profile and identification. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[9].	(9) In order to protect the access to personal data, only the European Prosecutors, the European Delegated Prosecutors, as well as selected staff of the EPPO and OLAF, previously authorised respectively by the EPPO and OLAF, should access VAT information to execute their tasks, under the oversight of the Eurofisc Liaison officials. To ensure uniform conditions for that access, implementing powers should be conferred on the Commission in respect of the technical details and practical arrangements, including on access control mechanism and users' profile and identification, ***ensuring a design that respects high levels of data protection while enhancing operational efficiency through automated processes without undue administrative delay***. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[9]. ***That measure should be understood as an immediate step, while the forthcoming review of the anti-fraud architecture will provide an opportunity to ensure greater coherence and consistency***.

[9] Regulation (EU) No 182/2011 of

[9] Regulation (EU) No 182/2011 of

the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission’s exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).13, ELI: http://data.europa.eu/eli/reg/2011/182/oj	the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission’s exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).13, ELI: http://data.europa.eu/eli/reg/2011/182/oj

Amendment 12

Proposal for a regulation
Recital 10

Text proposed by the Commission	*Amendment*
(10) This Regulation respects ***the*** fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union, particularly the right of protection of personal data.	(10) This Regulation respects fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union, particularly the right of protection of personal data.

Amendment 13

Proposal for a regulation
Recital 10 a (new)

Text proposed by the Commission	*Amendment*
	(10a)The EPPO’s and OLAF’s access to the VIES, the Surveillance System and the CESOP as well as to any other systems and databases should concern the following main data categories: information on VAT identification numbers and VAT intra-Community transactions, relevant information on VAT-exempt importations related to the Import One-Stop-Shop (IOSS)

	and customs procedure 42/63 importations and aggregated payment information. Such access should only be granted to the EPPO and OLAF for the purpose of carrying out their duties under Article 4 of Regulation (EU) 2017/1939 and Article 1(1) of Regulation (EU, Euratom) No 883/2013. Powers should be conferred on the Commission to adopt implementing acts specifying the exact data categories available to the EPPO and OLAF for the purposes of exercising their duties under those articles. The drafts of those implementing acts should be submitted to the European Parliament for information, in order to enable the exercise of its rights.

Amendment 14

Proposal for a regulation
Recital 11

Text proposed by the Commission	*Amendment*
(11) As the systems, infrastructure and technical means facilitating the exchange of VAT information at Union level need to be adapted to allow secure access of EPPO and OLAF, it is necessary to defer the application of the relevant provisions in order to allow the Member States, the Commission, the EPPO and OLAF to carry out the necessary adaptations. This should consider the dates when the central VIES will become operational and the legacy VIES will be phased out. The EPPO and OLAF should ***be responsible for***	(11) As the systems, infrastructure and technical means facilitating the exchange of VAT information at Union level need to be adapted to allow secure access of EPPO and OLAF, it is necessary to defer the application of the relevant provisions in order to allow the Member States, the Commission, the EPPO and OLAF to carry out the necessary adaptations. This should consider the dates when the central VIES will become operational and the legacy VIES will be phased out. ***In order to ensure the effective***

the costs of establishing and maintaining the relevant infrastructure and technical means for secure access to VAT information.	***implementation of this Regulation,*** the EPPO and OLAF should ***have access, in line with the principles of budgetary neutrality, to adequate and stable financial and human resources, including specialised expertise in financial investigations, digital forensics and data analysis and also including, where appropriate, a separate gateway or interface, in order to ensure compliance with the principle of data minimisation. Union funding should further support interoperable IT systems and secure communication tools to enable efficient cooperation. Organisational measures, internal authorisation processes, oversight mechanisms and safeguards should be in place to prevent misuse***.

Amendment 15

Proposal for a regulation
Recital 12

Text proposed by the Commission	*Amendment*
(12) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on ***[…]***.	(12) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on ***7 January 2026***.

Amendment 16

Proposal for a regulation
Article 1 – paragraph 1 – point -1 (new)
Regulation (EU) No 904/2010
Article 2 a (new)

Text proposed by the Commission	*Amendment*
	(-1) the following article is inserted:
	'Article 2a
	Follow-up proposal on minimum harmonisation of penalties
	By ... [18 months from the date of entry into force of this amending Regulation] and in line with the objectives of the revision of the anti-fraud architecture as a complementary set of measures included in the post-2027 MFF package and for the purpose of enhancing the protection of the Union's financial interests, the Commission shall submit to the European Parliament and to the Council a legislative proposal for the minimum harmonisation of administrative penalties applicable to the most serious infringements in the field of VAT and related customs duties, in particular as regards Missing Trader Intra-Community fraud and the abuse of simplified import procedures under Customs Procedure 42 and the Import One-Stop Shop. The proposal shall be without prejudice to the substantive customs procedures established under Regulation (EU) No 952/2013.'

Amendment 17

Proposal for a regulation
Article 1 – paragraph 1 – point -1 a (new)
Regulation (EU) No 904/2010
Article 13 a (new)

Text proposed by the Commission	Amendment
	(-1a) the following article is inserted:
	'Article 13a
	Spontaneous transmission of customs data indicating VAT fraud
	1. The competent authorities of the Member States shall spontaneously communicate to the Eurofisc working field coordinators referred to in Article 36(1), and, within their respective mandates, to the EPPO and OLAF, any information stored pursuant to Article 17(1), point (f), that indicates patterns consistent with VAT fraud, in particular:
	(a) systematic discrepancies between the declared destination Member State in an import declaration and the Member State in which VAT was subsequently declared or paid;
	(b) systematic discrepancies between the consignee identified in an import declaration under the IOSS scheme and the taxable person that declared the corresponding VAT in the Member State of destination;
	(c) declared customs values that diverge significantly from market value where that divergence is consistent with undervaluation for VAT purposes; and
	(d) any other indicator specified by the Commission's implementing act as a

customs-based VAT fraud risk indicator.

2. The communication referred to in paragraph 1 shall be made without delay and shall include at least the data elements listed in Article 17(1), point (f), for the importation or series of importations concerned.

3. Member States shall ensure that their competent customs authorities and competent VAT authorities coordinate as regards the identification of the discrepancies referred to in paragraph 1, including through the Eurofisc framework.

4. The Commission shall specify, by means of implementing acts, the technical formats and procedures for the communications referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

5. In Member States not participating in the EPPO pursuant to Council Regulation (EU) 2017/1939, the communications referred to in paragraph 1 shall be directed to the Eurofisc working field coordinators and to OLAF within its mandate, and not to the EPPO.'

Amendment 18

Proposal for a regulation
Article 1 – paragraph 1 – point -1 b (new)
Regulation (EU) No 904/2010

Article 17 – paragraph 1 – point f

Present text	*Amendment*
	(-1b) in Article 17(1), point (f) is replaced by the following:
(f) information ***which it collects pursuant to points (a) and (b) of*** Article 143***(2)*** of Directive 2006/112/EC***, as well as the country of origin, the country of destination, the commodity code, the currency, the total amount, the exchange rate, the item price and the net weight;***	***'(f) the*** information ***collated by customs authorities of the Member States relating to all importations of goods in respect of which a VAT exemption, deferral or special accounting scheme is claimed at importation, including under*** Article 143***(1), point (d),*** of Directive 2006/112/EC ***(Customs Procedure 42/63), under the Import One-Stop Shop scheme established by Articles 369l to 369x of that Directive, and any other import procedure under which the obligation to account for VAT is deferred to the Member State of destination, limited to the following data elements:***
	(i) the import declaration identifier;
	(ii) the VAT identification number of the importer or, where applicable, the IOSS identification number declared to customs;
	(iii) the VAT identification number of the customer in the Member State of destination, where available;
	(iv) the declared customs value of the goods;
	(v) the declared country of origin of the goods; and
	(vi) the customs procedure code, including in cases where the goods are subject to a simplified import procedure under Article 166 of

	Regulation (EU) No 952/2013;'

Amendment 19

Proposal for a regulation
Article 1 – paragraph 1 – point 3
Regulation (EU) No 904/2010
Article 24k – paragraph 1a

Text proposed by the Commission	*Amendment*
1a. The EPPO and OLAF shall access the central VIES information in compliance with the limits and rules set in Article 49a and 49b;	1a. The EPPO and OLAF shall ***have*** access ***to*** the central VIES information ***via a secure central interface that ensures confidentiality and*** in compliance with the limits and rules set in Article 49a and 49b;

Amendment 20

Proposal for a regulation
Article 1 – paragraph 1 – point 4
Regulation (EU) No 904/2010
Article 36 – paragraph 2a

Text proposed by the Commission	*Amendment*
2a. Eurofisc working field coordinators shall communicate to the EPPO, in accordance with Article 24(1) of Council Regulation (EU) 2017/1939* as regards the Member States participating in the EPPO and in accordance with this Article as regards the other Member States, without undue delay any indication of suspected cross-border VAT fraud based on information communicated or collected pursuant to this Regulation in respect of which the EPPO could exercise its competence.	2a. Eurofisc working field coordinators shall communicate to the EPPO, in accordance with Article 24(1) of Council Regulation (EU) 2017/1939* as regards the Member States participating in the EPPO and in accordance with this Article as regards the other Member States, without undue delay any indication of suspected cross-border VAT fraud based on information communicated or collected pursuant to this Regulation in respect of which the EPPO could exercise its competence. ***Eurofisc working field coordinators shall communicate the information necessary for the EPPO to***

	assess whether to exercise its competence, provided that such communication is necessary and proportionate, is in line with the purposes of the EPPO's mandate, and fully complies with Union law on data protection.

Amendment 21

Proposal for a regulation
Article 1 – paragraph 1 – point 4
Regulation (EU) No 904/2010
Article 36 – paragraph 2c

Text proposed by the Commission	*Amendment*
2c. In accordance with Article 8, (2) and (3), of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council** Eurofisc working field coordinators shall communicate to OLAF without delay any indication of suspected cross-border VAT fraud based on information from Member States communicated or collected pursuant to this Regulation to enable OLAF to consider appropriate action in accordance with its mandate.	2c. In accordance with Article 8, (2) and (3), of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council** Eurofisc working field coordinators shall communicate to OLAF without delay any indication of suspected cross-border VAT fraud based on information from Member States communicated or collected pursuant to this Regulation to enable OLAF to consider appropriate action in accordance with its mandate, ***while avoiding duplication of investigative actions between OLAF and the EPPO. Eurofisc working field coordinators shall communicate to OLAF the information necessary to assess whether or not to exercise its mandate***.

Amendment 22

Proposal for a regulation
Article 1 – paragraph 1 – point 4

Regulation (EU) No 904/2010
Article 36 – paragraph 2d

Text proposed by the Commission	*Amendment*
2d. In accordance with Article 8 (2) and (3) of Regulation (EU, Euratom) No 883/2013 and at the request of OLAF, Eurofisc working field coordinators shall communicate to OLAF any information from Member States on cross-border VAT fraud communicated or collected pursuant to this Regulation to enable OLAF to consider appropriate action in accordance with its mandate.	2d. In accordance with Article 8 (2) and (3) of Regulation (EU, Euratom) No 883/2013 and at the request of OLAF, Eurofisc working field coordinators shall communicate to OLAF any ***relevant*** information from Member States on cross-border VAT fraud communicated or collected pursuant to this Regulation to enable OLAF to consider appropriate action in accordance with its mandate.

Amendment 23

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Artilce 49a – paragraph 1 – introductory part

Text proposed by the Commission	*Amendment*
1. Without prejudice to Article 43 of Regulation (EU) 2017/1939, the competent authorities of the Member States shall grant to EPPO centralised access, for targeted searches the following information:	1. Without prejudice to Article 43 of Regulation (EU) 2017/1939, the competent authorities of the Member States shall grant to EPPO centralised access, for targeted searches ***within the scope of its mandate,*** to the following ***necessary*** information:

Amendment 24

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 1 – point b

Text proposed by the Commission	*Amendment*
(b) From 1 September 2026, the information referred to in	(b) From 1 September 2026, the information referred to in

Article 17(1), points (e) and (f), of this Regulation;	Article 17(1), points (e) and (f), of this Regulation***, including any additional data elements stored pursuant to Article 17(1), point (f), of this Regulation***;

Amendment 25

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. Access pursuant to paragraph 1 shall solely be granted in the framework of active investigations of suspected criminal offences or prosecuting perpetrators of such criminal offences, falling within the scope of Article 4 of Regulation (EU) 2017/1939, and shall be designed and used in such a way as to prevent untargeted searches or access not linked to a concrete case. To safeguard data protection principles, the system's architecture and operational protocols shall expressly prohibit any form of speculative data mining, bulk data extraction, generalised searches or automated profiling not linked to a specific investigation.

Amendment 26

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 1 b (new)

Text proposed by the Commission	*Amendment*
	1b. The centralised access referred to in paragraph 1 shall be subject to appropriate technical and organisational measures to ensure that each access is attributable to a specific investigation or prosecution and to an identified authorised user. Such access shall be logged in a manner allowing effective ex post verification.

Amendment 27

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 3

Text proposed by the Commission	*Amendment*
3. That centralised access shall be an access through a single-entry point, to all the information concerning an investigation, even if that information concerns several Member States.	3. That centralised access shall be an access through a single-entry point, to all the information concerning an investigation, even if that information concerns several Member States. ***The system concerned shall ensure full traceability and logging of all searches, and shall be supported by secure communication channels and comprehensive records enabling effective ex post verification mechanisms***.

Amendment 28

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 3 a (new)

Text proposed by the Commission	*Amendment*
	3a. The EPPO shall publish, on an annual basis, statistics on the use of the centralised access granted pursuant to this Regulation, including on the number of inquiries made, the number of investigations in which such access contributed to advancing the case, and the number of instances in which accessed data was found to be irrelevant and deleted. Those statistics shall be included in the annual reports of the EPPO and submitted to the European Parliament. In compliance with the relevant provisions governing the investigations, such data shall be properly redacted to ensure confidentiality and proper conduct of the investigations.

Amendment 29

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 4 – subparagraph 1 – point a

Text proposed by the Commission	*Amendment*
(a) the technical details concerning the centralised access to the information referred to in paragraph 1 of this Article including the list of data categories, with which the targeted searches can be carried out;	(a) the technical details concerning the centralised access to the information referred to in paragraph 1 of this Article including the list of data categories, with which the targeted searches can be carried out***, and including preventive mechanisms against untargeted searches***;

Amendment 30

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 5

Text proposed by the Commission	*Amendment*
5. The costs of establishing, operating and maintaining the infrastructure and technical means allowing the secure access to the information referred to in paragraph 1 of this Article shall be borne by the EPPO.	***deleted***

Amendment 31

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 5 a (new)

Text proposed by the Commission	*Amendment*
	5a. All users shall be bound by the confidentiality rules laid down in this Regulation. The exchange of information procedures and the access to data shall be pursued in compliance with Regulations (EU) 2016/679 and (EU) 2018/1725 of the European Parliament and of the Council and in respect of the Charter of Fundamental Rights of the European Union.

Amendment 32

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 5 b (new)

Text proposed by the Commission	*Amendment*
	5b. The systems enabling the centralised access referred to in paragraph 1 shall be designed to ensure full interoperability with the systems used by relevant Union bodies, in order to facilitate efficient and secure information exchanges and to reduce administrative burdens.

Amendment 33

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 5 c (new)

Text proposed by the Commission	*Amendment*
	5c. The Commission shall assess, in close cooperation with the EPPO, the need for additional Union funding to support the development of interoperable IT systems, digital tools and specialised staff.

Amendment 34

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49a – paragraph 5 d (new)

Text proposed by the Commission	*Amendment*
	5d. Where the EPPO receives personal data as a result of a spontaneous transmission by customs authorities under Article 13a, the following rules shall apply:

	(a) the data may be processed solely for the purpose of assessing whether to open, or for the conduct of, an investigation within the EPPO’s mandate under Article 4 of Regulation (EU) 2017/1939;
	(b) where the EPPO determines within 90 days of receipt that the data is not relevant to any investigation within its mandate, it shall delete the data and notify the transmitting authority;
	(c) where an investigation is opened on the basis of the transmitted data, the transmitting customs authority shall be notified and shall be given the opportunity to communicate its assessment to the EPPO and to the EDPS if it considers that the processing exceeds what is necessary;
	(d) the data protection rules laid down in Chapter VIII of Regulation (EU) 2017/1939 shall apply.’

Amendment 35

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 1 – introductory part

Text proposed by the Commission	*Amendment*
1. The competent authorities of the Member States shall grant to OLAF centralised access for targeted searches to the following information:	1. The competent authorities of the Member States shall grant to OLAF centralised access for targeted searches to the following information, ***limited to what is necessary for the exercise of its mandate***:

Amendment 36

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 1 – point b

Text proposed by the Commission	*Amendment*
(b) From 1 September 2026, the information referred to in Article 17(1), points (e) and (f), of this Regulation;	(b) From 1 September 2026, the information referred to in Article 17(1), points (e) and (f), of this Regulation***, including any additional data elements stored pursuant to Article 17(1), point (f)***;

Amendment 37

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	2a. The centralised access referred to in paragraph 1 shall be designed and used in such a way that OLAF has the focused, investigation-specific access it needs, and that it is not possible to perform untargeted searches or get any access other than for the purpose of opening or carrying out investigations in accordance with OLAF's tasks as referred to in Article 1(1) of Regulation (EU, Euratom) No 883/2013. Such access shall not permit bulk data extraction, generalised monitoring, or automated profiling not linked to a specific administrative investigation.

Amendment 38

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 2 b (new)

Text proposed by the Commission	*Amendment*
	2b. The centralised access referred to in paragraph 1 shall be subject to appropriate technical and organisational measures ensuring that each access is attributable to a specific investigation and to an identified authorised user. Such access shall be logged in a manner allowing effective ex post verification.

Amendment 39

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 3

Text proposed by the Commission	*Amendment*
3. That centralised access shall be an access through a single-entry point, to all the information concerning an investigation, even if that information concerns several Member States.	3. That centralised access shall be an access through a single-entry point, to all the information concerning an investigation, even if that information concerns several Member States. ***The system concerned shall ensure full traceability and logging of all searches, and shall be supported by comprehensive records enabling effective ex post verification mechanisms***.

Amendment 40

Proposal for a regulation
Article 1 – paragraph 1 – point 5

Regulation (EU) No 904/2010
Article 49b – paragraph 3 a (new)

Text proposed by the Commission	*Amendment*
	3a. OLAF shall publish, on an annual basis, statistics on the use of the centralised access granted pursuant to this Regulation, including on the number of inquiries made, the number of investigations in which such access contributed to advancing the case, and the number of instances in which accessed data was found to be irrelevant and deleted. Those statistics shall be included in the annual reports of the OLAF and submitted to the European Parliament. In compliance with the relevant provisions governing the investigations, such data shall be properly redacted to ensure confidentiality and proper conduct of the investigations.

Amendment 41

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 4 – subparagraph 1 – point a

Text proposed by the Commission	*Amendment*
(a) the technical details concerning the centralised access to the information referred to in paragraph 1 of this Article including the list of data categories, with which the targeted searches can be carried out;	(a) the technical details concerning the centralised access to the information referred to in paragraph 1 of this Article including the list of data categories, with which the targeted searches can be carried out***, and including a preventive mechanism against untargeted searches***;

Amendment 42

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 5

Text proposed by the Commission	*Amendment*
5. The costs of establishing, operating and maintaining the infrastructure and technical means allowing the secure access to the information referred to in paragraph 1 of this Article shall be borne by OLAF.	***deleted***

Amendment 43

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 5 a (new)

Text proposed by the Commission	*Amendment*
	5a. All users shall be bound by the confidentiality rules laid down in this Regulation. The exchange of information procedures and the access to data shall be pursued in compliance with Regulations (EU) 2016/679 and (EU) 2018/1725 of the European Parliament and of the Council and in respect of the Charter of Fundamental Rights of the European Union.

Amendment 44

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 5 b (new)

Text proposed by the Commission	Amendment
	5b. The systems enabling the centralised access referred to in paragraph 1 shall be designed to ensure full interoperability with the systems used by relevant Union bodies, in order to facilitate efficient and secure information exchanges and to reduce administrative burden.

Amendment 45

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 5 c (new)

Text proposed by the Commission	Amendment
	5c. The Commission shall assess, in close cooperation with OLAF, the need for additional Union funding to support the development of interoperable IT systems, digital tools and specialised staff.

Amendment 46

Proposal for a regulation
Article 1 – paragraph 1 – point 5
Regulation (EU) No 904/2010
Article 49b – paragraph 5 d (new)

Text proposed by the Commission	Amendment
	5d. Where OLAF receives personal data as a result of a spontaneous transmission by customs authorities under Article 13a, the following rules shall apply:

(a) the data may be processed solely for the purpose of assessing whether to open, or for the conduct of, an investigation within OLAF's mandate under Article 1(1) of Regulation (EU, Euratom) No 883/2013;

(b) where OLAF determines within 60 days of receipt that the data is not relevant to any investigation within its mandate, it shall delete the data and notify the transmitting authority;

(c) where an investigation is opened on the basis of the transmitted data, the transmitting customs authority shall be notified and shall be given the opportunity to communicate its assessment to OLAF and to the EDPS if it considers that the processing exceeds what is necessary;

(d) the data protection rules laid down in Regulation (EU) 2018/1725 shall apply; OLAF shall apply the internal authorisation requirements under Article 5 of Regulation (EU, Euratom) No 883/2013 to access granted pursuant to this paragraph.'

Amendment 47

Proposal for a regulation
Article 1 – paragraph 1 – point 5 a (new)
Regulation (EU) No 904/2010
Article 59 – paragraph 1

Present text	*Amendment*
	(5a) in Article 59, paragraph 1 is replaced by the following:

1. By 1 November 2013 and thereafter every ***five*** years***, the Commission shall report to the*** European Parliament ***and*** the Council ***on the application of this Regulation***	***'1.*** Every ***three*** years ***starting from … [date of entry into force of this amending Regulation], the Commission shall, on the basis of reports provided by EPPO, OLAF and Eurofisc, submit a report to the*** European Parliament, the Council ***and the European Court of Auditors on the application of this Regulation. The report shall assess in particular:*** ***(a) the operational effectiveness of direct EPPO and OLAF access to VIES, the SURVEILLANCE system and CESOP, including average time-to-access, the number of investigations materially advanced, and the outcomes of prosecutions or administrative actions;*** ***(b) the coherence of the access and transmission framework with other instruments adopted as part of the revised anti-fraud architecture, including measures relating to Eurofisc's capacity, CESOP governance, fiscal representative harmonisation and penalty convergence;*** ***(c) the functioning and timeliness of the spontaneous transmission mechanism under Article 13a, including national coordination arrangements between customs and VAT authorities;*** ***(d) the enforcement outcomes achieved in Member States not participating in the EPPO and whether equivalent mechanisms have been established pursuant to the***

anti-fraud architecture revision;

(e) the estimated amounts of Union VAT and related customs revenue recovered or preserved as a direct result of the data exchanges and access rights established by this Regulation, and;

(f) the contribution of this Regulation to the convergence of enforcement outcomes across Member States, including as regards the feasibility of developing, at Union level, a methodology for measuring uncollected customs revenue, comparable in purpose to the VAT gap indicator published annually by the Commission.

Where the report identifies persistent deficiencies in the application of this Regulation, the Commission shall, within six months of the publication of the report, submit to the European Parliament and to the Council a legislative proposal containing remedial measures.'