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VAT ACTION PLAN AND ITS IMPLEMENTATION

1. INTRODUCTION

On 7 April 2016 the Commission adopted the Communication on an action plan on VAT¹ (hereafter: the VAT Action Plan) which sets out the broad lines of a review that should lead to the creation of a single EU VAT area. The VAT Action Plan is part of the Commission's Regulatory Fitness and Performance (REFIT) programme which aims at keeping EU law simple and at reducing administrative burdens.²

As pointed out in the Communication, the current VAT system is fragmented, complex and difficult to apply, in particular, for businesses operating cross-border and is prone to fraud. The VAT gap, which is the difference between the VAT revenue expected and the VAT actually

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¹ Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee on an action plan on VAT, Towards a single EU VAT area – Time to decide, Brussels, 7.04.2016, COM(2016) 148 final.

² See European Commission, *REFIT – Making EU law simpler and less costly*, https://ec.europa.eu/info/law/law-making-process/overview-law-making-process/evaluating-and-improving-existing-laws/reducing-burdens-and-simplifying-law/refit-making-eu-law-simpler-and-less-costly_en, accessed on 28.01.2017; European Commission, *Action Plan on VAT: Questions and Answers*, Brussels, 7.04.2016, http://europa.eu/rapid/press-release_MEMO-16-1024_en.htm, accessed on 28.01.2017.

collected, is, according to the VAT Action Plan,³ at the level of EUR 170 billion yearly. Cross-border fraud alone generates EUR 50 billion of revenue lost per year.

To address these problems the VAT Action Plan aims to simplify the VAT system to make it easier for businesses to use, more fraud-proof, more efficient in terms of exploiting the opportunities of digital technology and reducing the cost of revenue collection and to introduce more cooperation between businesses and tax administration and between tax administrations of different Member States.

The purpose of the present article is to present the building blocks of the VAT Action Plan, to explain the context in which they are set and to provide an update on initiatives undertaken by the Commission in the follow-up to the Action Plan.

2. ELEMENTS OF THE VAT ACTION PLAN

The VAT Action Plan distinguishes between four groups of measures that together should lead to the construction of a single EU VAT area. They are discussed more in detail below. The first one covers recent and ongoing policy initiatives and namely the e-commerce package and the SME package. The second and third groups include measures to tackle the VAT gap: urgent and medium-term. The last group of measures relates to the modernised rates policy.

³ The Communication refers to CASE, *Study to quantify and analyse the VAT Gap in the EU Member States*, 2015 and to Ernst & Young, 2015. The studies and reports on VAT can be found on DG TAXUD's website: https://ec.europa.eu/taxation_customs/business/vat/vat-reports-published_en, accessed on 28.01.2017. According to the figures released by the European Commission on 6.09.2016, nearly EUR 160 billion were lost in uncollected revenues from VAT in the EU in 2014. The VAT Gap rate ranged from a high of 37.9% of uncollected VAT in Romania to a low of only 1.2% in Sweden. See the Commission's Press Release IP/16/2936, http://europa.eu/rapid/press-release_IP-16-2936_en.htm, accessed on 20.02.2017 and Frequently Asked Questions MEMO/16/2909, http://europa.eu/rapid/press-release_MEMO-16-2909_en.htm, accessed on 20.2.2017.

3. RECENT AND ONGOING POLICY INITIATIVES

3.1. Modernising VAT for cross-border e-commerce

Following the Digital Single Market strategy⁴ the VAT Action Plan confirmed the preparation of a legislative proposal to modernise and simplify VAT rules for cross-border e-commerce⁵.

The Impact Assessment of the proposal⁶ sets out three main reasons why the VAT system for cross-border e-commerce needs to be reformed. Firstly, the complexity of VAT obligations is considered to be one of the key reasons why businesses do not engage in cross-border e-commerce. The costs of complying with VAT obligations are estimated to reach on average EUR 8 000 annually for each Member State which a business supplies to. Such a cost is not negligible, in particular for SMEs. Secondly, the current system lacks neutrality as EU businesses are at disadvantage to non-EU businesses which can make VAT free supplies into the EU. Thirdly, the complexity of the current system, in combination with the exemption for the importation of small consignments, results in VAT revenue losses for Member States as high as EUR 5 billion annually.

The e-commerce initiative was therefore aimed at minimising burdens attached to cross-border e-commerce arising from different VAT regimes, at securing a level-playing field for EU companies, at facilitating the monitoring of compliance and the fight against fraud for national tax authorities and at ensuring that VAT revenues accrue to the Member State of consumption.⁷

The proposal was adopted by the Commission on 1st December 2016.⁸ It includes new rules allowing companies that sell goods online to take care of

⁴ COM(2015)192, 6.5.2015.

⁵ See section 2.1. of the VAT Action Plan.

⁶ Commission Staff Working Document, Impact Assessment Accompanying the document Proposals for a Council Directive, a Council Implementing Regulation and a Council Regulation on Modernising VAT for cross-border B2C e-Commerce, Brussels, 1.12.2016, SWD(2016)379 final, p. 11 and the following; See also the executive summary of this impact assessment, Brussels, 1.12.2016, SWD(2016)382 final. Both documents are available on DG TAXUD's website: https://ec.europa.eu/taxation_customs/business/vat/vat-legislation-proposed_en, accessed on 1.02.2017.

⁷ See the Impact Assessment of the proposal referred to above, p. 22.

⁸ See the Commission's press release of 1.12.2016, IP/16/4010 http://europa.eu/rapid/press-release_IP-16-4010_en.htm; Modernising VAT for e-commerce: Questions and Answers, 1.12.2016, MEMO/16/3746 http://europa.eu/rapid/press-release_MEMO-16-3746_en.htm. Both accessed on 28.01.2017.

all their VAT obligations in the EU through a digital online portal ('One Stop Shop'), hosted by their own tax administration and in their own language. It introduces a yearly VAT threshold of €10 000 under which cross-border sales for online companies are treated as domestic sales, with VAT paid to their own tax administration. This is accompanied by other initiatives relating to e.g. application of the domestic invoicing and record keeping rules. Finally, the proposal removes the intra-EU distance selling threshold for supplies of goods (Article 34 of the VAT Directive) and the exemption from VAT for imports of small consignments from outside the EU, which currently leads to unfair competition to the disadvantage for EU companies.

3.2. SME VAT Package

Similarly to the e-commerce proposal, the review of the SME scheme under the VAT Directive aims at simplifying VAT rules for small businesses, but its scope is much larger. It covers both exemption and simplification measures and is not limited to businesses selling online, but covers broadly all the sectors of economic activity.⁹

SMEs play an essential role in Europe's economy. They represent about 99% of all businesses in the EU.¹⁰ Yet too many obstacles remain for them to grow in the Single Market.¹¹ Current VAT rules are burdensome for SMEs, which bear proportionally higher VAT compliance costs than large businesses.¹² On one hand, these costs are linked to the complexity of domestic rules on VAT obligations. On the other hand, more costs stem for the cross-border trading companies from the very need to comply with different sets of rules in place in different Member States. These problems call therefore, on one hand, for simplification and a reduction of unnecessary burden and, on the other hand, for harmonisation or at least some degree of alignment of the rules relating to VAT obligations.

⁹ See Inception Impact Assessment, Review of the special scheme for small enterprises under the VAT Directive 2006/112/EC, 22.12.2016, http://ec.europa.eu/smart-regulation/roadmaps/docs/2017_taxud_008_vat_sme_en.pdf, accessed on 2.02.2017.

¹⁰ See European Commission, Entrepreneurship and Small and medium-sized enterprises (SMEs), http://ec.europa.eu/growth/smes_en, accessed on 2.02.2017.

¹¹ See Communication from the Commission to the European Parliament, the council, the European Economic and Social Committee and the Committee of the Regions Upgrading the Single Market: more opportunities for people and business, Brussels, 28.10.2015, COM(2015)550 final, p. 4.

¹² See VAT Action Plan, referred to above, p. 6.

Another problem is linked to the territorial limitation of the VAT exemption to companies established in the Member State in which the VAT is due. This has a negative impact on competition to the disadvantage of suppliers established in other Member States. The problems linked to the lack of level-playing field will exacerbate with the shift towards taxation at destination.

Finally, the review will cover the issues linked to the threshold effect of the exemption, which may discourage small business from growing, and the problems linked to the treatment of occasional traders, the numbers of which are growing as a result, among other things, of developments in the collaborative economy.

The Inception Impact Assessment on this initiative was published on 22.12.2016¹³ and the public consultation, the results of which will feed into the works on the review, will come to an end on 20th March 2017.¹⁴

4. URGENT MEASURES TO TACKLE THE VAT GAP

The VAT Action Plan emphasises that the level of VAT gap calls for urgent action against fraud. It groups the necessary measures under several headings relating to: administrative cooperation, increasing efficiency of tax administration, encouraging voluntary compliance and tax collection. It finally foresees the possibility of temporary derogation for Member States to tackle national and structural fraud.

4.1. Improving cooperation within the EU and with non-EU countries

The VAT Action Plan announces the need to move from the existing cooperation models based on the exchange of information between the Member States to new models of sharing, jointly analysing information and acting together. This implies the need to strengthen the role and impact of Eurofisc, which is a network of national civil servants set up for rapid

¹³ Inception Impact Assessment, Review of the special scheme for small enterprises under the VAT Directive 2006/112/EC, 22.12.2016, http://ec.europa.eu/smart-regulation/roadmaps/docs/2017_taxud_008_vat_sme_en.pdf, accessed on 2.02.2017.

¹⁴ Public Consultation on the special scheme for small enterprises under the VAT Directive, https://ec.europa.eu/taxation_customs/consultations-get-involved/tax-consultations/public-consultation-special-scheme-small-enterprises-under-vat-directive_en, accessed on 4.02.2017.

exchange of targeted information on VAT fraud. A legislative proposal on this issue is planned for 2017.¹⁵

The Vat Action Plan further refers to the need to strengthen mutual assistance for recovery of tax debts,¹⁶ to remove the obstacles to effective cooperation between tax administrations and customs, and with law enforcement bodies and financial institutions at national and EU level. Finally, it emphasises the need for better cooperation with international organisations and non-EU countries, in particular, to ensure effective taxation of e-commerce.

4.2. Improving the efficiency of tax administrations

In order to help Member States to improve their tax administration capacity the Commission will facilitate a strategic discussion between the heads of 28 tax administrations and with customs, it will facilitate agreements on minimum quality standards for core tax administration functions and evaluation and provide platforms for knowledge and experience sharing and technical assistance to support reforms.

4.3. Improving voluntary compliance

The Commission expressed its support for the actions by the Member States aimed at improving voluntary compliance and cooperation between businesses and tax authorities.

4.4. Tax collection

The VAT Action Plan makes reference to new developments in the form of economic activity such as e-commerce and the collaborative economy and to implications that these may have for tax collection. It stresses the need for Member States to work together and with the Commission support to define and exchange best practices in addressing these challenges.

¹⁵ See the Commission's website: Action Plan on VAT, https://ec.europa.eu/taxation_customs/business/vat/action-plan-vat_en, accessed on 20.02.2017.

¹⁶ See Public consultation on the functioning of mutual assistance between EU Member States for the recovery of taxes, https://ec.europa.eu/taxation_customs/consultations-get-involved/tax-consultations/public-consultation-functioning-mutual-assistance-between-eu-member-states-recovery-taxes_en, accessed on 20.02.2017. The consultation closes on 8.03.2017.

4.5. Temporary derogation for Member States to tackle national and structural fraud

The Commission recognised the need to find practical and short-term solutions to help Member States more heavily than others affected by the VAT fraud to tackle it. To do it some Member States had asked to be allowed to implement a temporary generalised reverse charge system, under which VAT is charged only to consumers and therefore the total VAT collection is shifted to the retail stage. Such a system would derogate from the general principles of the VAT Directive. The VAT Action Plan emphasises that these derogations should not disproportionately hamper the proper functioning of the Single Market and would require unanimity in the Council. It also stressed that the assessment of the derogations must be done without prejudice to the proposals on the definitive VAT regime to be presented by the Commission.

The Commission adopted its proposal on temporary application of a generalised reverse charge mechanism (hereafter: GRCM) in relation to supplies of goods and services above a certain threshold on 21.12.2016¹⁷. As the proposal concerns a derogation to the VAT Directive, the scope of the GRCM has to be limited as much as possible and must be proportionate to its objectives in order to secure the functioning of the Single Market.

The proposal subjects granting of the GRCM, on a voluntary basis and to supplies of goods and services with an invoice threshold of more than EUR 10 000, to criteria aiming to limit the scope of the measure to Member States which are particularly affected by carousel fraud. Namely, they relate to a VAT gap excess of 5 percentage points above the EU median and a carousel fraud level within a Member States' total VAT gap of more than 25%. A Member State wishing to introduce the GRCM would need to establish that other control measures are not sufficient to combat carousel fraud on its territory. In addition, because of the uncertainty of the effects of the measure as regards fraud shifting, it is proposed that a Member State having a common border with a Member State that applies the GRCM, should also be authorised to apply the GRCM under certain conditions.

¹⁷ Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold, Brussels 21.12.2016, COM(2016)811 final.

Because of the uncertain effects a safeguard clause has been inserted in the proposal allowing the Commission to repeal the derogations in case considerable negative impacts on the Single Market arise.

The proposal is clearly the result of difficult political and legal compromise. It is obvious that the Commission remains convinced that, while the proposal concerns measures limited in scope and in time, the best way to tackle VAT fraud is through cooperation between the Member States and through the development of the definitive VAT regime.¹⁸

5. MEDIUM TERM MEASURE TO TACKLE THE VAT GAP – TOWARDS THE DEFINITIVE VAT REGIME

The present VAT system was designed as temporary and is indeed prone to fraud. Under the current rules goods supplied between businesses established in different Member States cross borders before VAT is paid to the competent tax authorities. These supplies are exempt from VAT in the Member State of departure of goods and the buyer has to self-assess and pay the VAT due in the Member State of arrival¹⁹. The system's endemic weakness is linked to the fact that every cross-border transaction is split into an exempt cross-border supply and a taxable cross-border acquisition. This results in opportunities for fraud. The VAT Action Plan itself compares the current VAT system to a customs system, but without equivalent controls. In addition, the system is complex and fragmented, which causes high administrative burden for both companies and tax administrations and may discourage cross-border trade.

The answer to the fraud risks is a robust single European VAT area that would treat cross-border transactions in the same way as domestic transactions putting thus an end to the inherent weakness of the system. In order for it to work effectively closer cooperation between tax administrations would be necessary.

¹⁸ See for example Explanatory Memorandum to the proposal, p. 3; recital 2 of the proposal; See also the Inception Impact Assessment, Proposal for a more efficient VAT treatment of cross-border business-to-business (B2B) supplies of goods and a simpler, fraud-proof definitive VAT system, p. 3, http://ec.europa.eu/smart-regulation/roadmaps/docs/2017_taxud_006_taxud_definitive_vat_en.pdf, accessed on 14.02.2017.

¹⁹ See the Inception Impact Assessment, Proposal for a more efficient VAT treatment of cross-border business-to-business (B2B) supplies of goods and a simpler, fraud-proof definitive VAT system, p. 3, http://ec.europa.eu/smart-regulation/roadmaps/docs/2017_taxud_006_taxud_definitive_vat_en.pdf, accessed on 14.02.2017.

In the Commission's view such a system of taxation of cross-border supplies should ensure consistent treatment of domestic and cross-border supplies along the entire chain of a production and distribution, and re-establish the basic feature of the VAT in cross-border trade, which is the fractioned payments system with its self-policing character. The Commission believes that this could reduce cross-border fraud by about EUR 40 billion (80%) a year in the EU.²⁰

As agreed by the European Parliament and the Council, the definitive regime should be based on the principle of taxation at destination.²¹ This change would be accompanied by an extension of application of a "One-Stop-Shop", thanks to which businesses would need to register for VAT purposes only in the Member State where they have been established. This should allow them to save an average of around EUR 1 billion.²²

As pointed out already in the VAT Action Plan, the new system would require more advanced cooperation between tax administrations due to the fact that the Member State where the goods arrive would have to rely on the Member State of departure for collection of the tax due on the cross-border supply. This would also imply an important change for the taxpayers. That is why the VAT Action Plan recommends a gradual implementation of the new regime in order to ensure a smooth transition for business and to allow Member States to develop better cooperation and administrative capacity. In order to make the system more user friendly the latest digital technologies available should be relied upon.

²⁰ See Commission Staff Working Document, Impact Assessment, Generalised reverse charge mechanism Accompanying the document Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of the generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold, Brussels 21.12.2016, SWD(2016)457 final, p. 39.

²¹ See European Parliament's Resolution of 24 November 2016 on towards a definitive VAT system and fighting VAT fraud (2016/2033(INI)), <http://www.europarl.europa.eu/sides/getDoc.do?type=TA&reference=P8-TA-2016-0453&format=XML&language=EN>, accessed on 14.2.2017; See in particular point B, 4) of Council conclusions on the future of VAT adopted on 15 May 2012 on http://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/130268.pdf, accessed on 14.02.2017; See also the Inception Impact Assessment, Proposal for a more efficient VAT treatment of cross-border business-to-business (B2B) supplies of goods and a simpler, fraud-proof definitive VAT system, http://ec.europa.eu/smart-regulation/roadmaps/docs/2017_taxud_006_taxud_definitive_vat_en.pdf, accessed on 14.02.2017.

²² See the VAT Action Plan, p. 10.

The VAT Action Plan foresees the introduction of the definitive regime in two steps. As a first legislative step, the principle of taxation of cross-border supplies should be set out and the One Stop Shop extended to cover cross-border B2B supplies of goods. The Action Plan refers in rather general terms to the concept of a Certified Taxable Person which would cover compliant businesses, certified by their tax administrations, including SMEs. Such businesses would continue to be liable for VAT on goods purchased from other EU countries. As compliant businesses represent the vast majority of taxable persons involved in cross-border transactions, the introduction of a Certified Taxable Person would significantly reduce the amounts of VAT channelled through the One Stop Shop and would ease adaptation of businesses to the new regime.

As a second step, taxation would cover all cross-border supplies in goods and services within the Single Market, either domestic or cross-border. They all would be treated the same way.

The Action Plan emphasises that in order to achieve such a treatment and to fully implement the definitive regime it would be necessary to ensure mutual trust between tax administrations and advance their cooperation. The first step on this path should be linked to the use of Eurofisc and improving tax administrations' capacities.

The VAT Action plan sets out a very ambitious timeline for the proposal on the definitive VAT system, which can be expected already by the end of 2017.²³ The public consultation regarding the proposal is ongoing until 20th March 2017.²⁴

6. MODERNISATION OF RATES POLICY

The VAT Directive sets out general rules on rates. A standard VAT rate (minimum 15%) is applied to all taxable supplies of goods and services and a maximum of two reduced rates (minimum 5%), may be applied to certain goods and services listed in Annex III of the VAT Directive. In addition,

²³ The VAT Action Plan refers in this context to "Proposal for the definitive VAT system for cross-border trade (single European VAT area – first step – REFIT)"; see p. 14 of the VAT Action Plan.

²⁴ Public Consultation on the Definitive VAT system for Business to Business (B2B) intra-EU transactions on goods, https://ec.europa.eu/taxation_customs/consultations-get-involved/tax-consultations/public-consultation-definitive-vat-system-business-business-b2b-intra-eu-transactions-goods_en, accessed on 15.02.2017.

a number of derogations were granted to Member States allowing them to apply reduced rates lower than 5%, including exemptions with a right to deduct the input VAT (called 'zero rates').²⁵

As the VAT Action Plan points out, these rules were designed when the vision of the VAT definitive regime was still based on the origin principle.²⁶ Despite the evolution of thinking about definitive regime towards the system based on destination principle, the rules on rates have never been modified to reflect its logic. Unlike under an origin system, under the system based on taxation at destination suppliers draw no significant benefit from being established in a lower-rate Member State. Differences between the VAT rates have therefore less potential to cause distortions in the functioning of the Single Market.²⁷

Moreover, current rules do not address the issues linked to technological and economic developments, such as introduction on the market of new products like e-books and electronic press, which cannot benefit from reduced rates available for physical publications. In order to have the reduced rates apply in these areas one would need an amendment to the Directive, a decision on which is taken by a unanimous vote of Member States. The Directive therefore becomes obsolete and the adaptation process is slow.

Finally, it should be noted that when the definitive regime is adopted a number of derogations currently in force are set to expire. A lack of solution regarding the derogations in itself may prevent an agreement on the definitive regime.²⁸

The first step on the way of reform of VAT rates was made on 1.12.2016 when the Commission adopted a proposal regarding the VAT rates on books, newspapers and periodicals which, once agreed, would allow, but

²⁵ See e.g. Inception Impact Assessment, Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax (VAT) as regards the rules governing the application of VAT rates (Short name: Reform of VAT rates), p. 2, http://ec.europa.eu/smart-regulation/roadmaps/docs/2017_taxud_007_vat_rates_en.pdf, accessed on 19.02.2017.

²⁶ The VAT Action Plan, p. 11.

²⁷ *Idem*.

²⁸ See e.g. Inception Impact Assessment, Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax (VAT) as regards the rules governing the application of VAT rates (Short name: Reform of VAT rates), p. 2, http://ec.europa.eu/smart-regulation/roadmaps/docs/2017_taxud_007_vat_rates_en.pdf, accessed on 19.02.2017.

not oblige, Member States to align the rates on e-publications to those on printed publications.²⁹

The second step concerns the actual broader review of the rules regarding the VAT rates in order to provide Member States with more leeway in setting the level of VAT rates without creating risks to the Single Market and to provide a technical solution to the problem of expiry of derogations when the definitive regime is adopted. This broader review announced in the VAT Action Plan has been confirmed in the Inception Impact Assessment published on 22.12.2016.³⁰

The Commission sustained the main options for review as announced in the VAT Action Plan.

Under option 1 the minimum standard rate of 15% would be maintained and the list of goods and services eligible for reduced rates would be reviewed in preparation of the transition to the definitive regime and then at regular intervals. All currently existing reduced rates, including derogations, would be maintained and could be included in the list of optional reduced rates available to all Member States, ensuring equal treatment.

Option 2 would mean greater freedom to Member States in setting rates and abolition of the list of goods and services eligible for reduced rates. In order to avoid unfair tax competition the freedom to set VAT rates would have to be framed with some basic rules regarding the applicability of the reduced rates. Also under this option all currently existing reduced rates, including the ones based on derogations, would be maintained and the possibility to apply them could be made available to all Member States. The minimum standard rate would be removed.

The proposal on the reform of VAT rates is foreseen for adoption still in 2017. Similarly to the initiative on the VAT definitive regime and on the review of the SME scheme, the public consultation is ongoing until 20th March 2017.³¹

²⁹ See Proposal for a Council Directive amending Directive 2006/112/EC, as regards rates of value added tax applied to books, newspapers and periodicals, Brussels, 1.12.2016, COM(2016)758 final.

³⁰ Inception Impact Assessment – referred to above – Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax (VAT) as regards the rules governing the application of VAT rates (Short name: Reform of VAT rates), http://ec.europa.eu/smart-regulation/roadmaps/docs/2017_taxud_007_vat_rates_en.pdf, accessed on 19.02.2017.

³¹ See Open public consultation on the reform of VAT rates (proposal for a Council Directive amending Directive 2006/112/EC on the Common system of value added tax

7. CLOSING REMARKS

The VAT Action Plan sets the mile stones of the review aiming at construction of a single EU VAT Area. The Commission's services immediately started works on initiatives that implement the Action Plan. Three proposals have already been adopted and the following ones are being developed in accordance with the Commission's Better Regulation Guidelines.³²

The timeline announced in the VAT Action Plan is indeed very ambitious, especially given quite a demanding process to be followed as required by the Guidelines.

Once the relevant proposals are adopted by the Commission, difficult discussions will start at the Council in order to reach unanimous agreement on detailed solutions for the single EU VAT area. Even though, as pointed out in the VAT Action Plan itself, the requirement of unanimity between Member States to change the current system presents a serious challenge, it is increasingly clear that remaining at the stage of temporary arrangements is not an option. A structural reform is needed in order to fight VAT fraud, address challenges created by technological developments and to truly contribute to the deepening of the Single Market.

STRESZCZENIE

PLAN DZIAŁANIA W SPRAWIE VAT I JEGO REALIZACJA

Artykuł prezentuje elementy konstrukcyjne Planu działania w sprawie VAT, wyjaśnia kontekst, w którym są one osadzone oraz przedstawia uaktualniony przegląd inicjatyw podjętych przez Komisję w ramach realizacji Planu działania.

as regards the rules governing the application of VAT rates), http://ec.europa.eu/taxation_customs/consultations-get-involved/tax-consultations/public-consultation-reform-rates-vat-towards-modernised-vat-rates-policy_en, accessed on 19.02.2017.

³² Commission Staff Working Document, Better Regulation Guidelines, Strasbourg, 19.05.2015, SWD(2015) 111 final.