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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the evaluation of the EU Framework for VAT administrative cooperation

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1. INTRODUCTION

Value Added Tax (VAT) is a harmonised consumption tax in the European Union (EU), levied on the sale of most goods and services, including cross-border transactions between Member States, as well as on imports. It represents a major source of revenue for Member States and contributes directly to the EU budget. Safeguarding the EU's financial interests as well as the smooth functioning of the internal market requires a comprehensive EU framework for the cooperation between Member States to ensure that VAT on goods and services is correctly applied and fraud is addressed with adequate means. To put the challenge of controlling VAT on intra-EU transactions into perspective, the transactions between Member States were valued at EUR 4.135 trillion in 2023[1] with 6.5 million active traders[2]. The VAT losses due to the most common VAT fraud scheme called Missing Trader in Intra-Community (MTIC) fraud represent EUR 12.5 billion to EUR 32.8 billion annually[3].

In the last few years, the EU has taken a number of landmark decisions to strengthen this cooperation without overburdening taxable persons with reporting obligations. The most recent such decision was the adoption of the VAT in the Digital Age Package[4] on 11 March 2025. With the new digital reporting obligations that will enter into force in 2030, Member States will be better equipped to address cross-border VAT fraud and safeguard their revenues. In 2020, the EU decided to tackle e-commerce VAT fraud with the use of cross-border payment data obtained from payment service providers[5]. Since January 2024, the data are at the disposal of anti-fraud experts and the first report on the results is expected in the coming months. In 2018, anti-fraud measures in the EU framework for VAT administrative cooperation were significantly reinforced by allowing Eurofisc (a network of anti-fraud experts) to jointly process VAT data in order to identify VAT fraud. This has allowed a quantum leap in the fight against VAT fraud at EU level.

The purpose of the present report on the evaluation of the EU framework for VAT administrative cooperation[6] is to inform the European Parliament and the Council of the findings of the evaluation that the Commission conducted between 2023 and 2024 as well as the proposed way forward. It also serves as the report that the Commission submits every five years to the European Parliament and the Council on the application of VAT administrative cooperation[7].

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1 https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Intra-EU_trade_in_goods_-_main_features

2 Based on annual statistics provided by Member States.

3 Study on the VAT compliance gap due to Missing Trader Intra-Community (MTIC) fraud of 2024. https://op.europa.eu/en/publication-detail/-/publication/dd40080c-bd27-11ef-91ed-01aa75ed71a1/language-en

4 https://taxation-customs.ec.europa.eu/taxation/vat/vat-digital-age-vida_en

5 Council Directive (EU) 2020/284 as regards introducing certain requirements for payment service providers and Council Regulation (EU) 2020/283 as regards measures to strengthen administrative cooperation in order to combat VAT fraud.

6 Council Regulation (EU) No 904/2010 on administrative cooperation and fight against fraud in the field of VAT; OJ L 268, 12.10.2010, p. 1–18.

7 Article 59 of the Council Regulation (EU) No 904/2010.

2. FINDINGS OF THE EVALUATION

The evaluation analyses the functioning of the EU framework for VAT administrative cooperation using the standard evaluation criteria (effectiveness, efficiency, relevance, coherence and EU added value) to assess all the means of cooperation provided for by the underlying Council Regulation (EU) No 904/2010 on administrative cooperation and fight against fraud in the field of VAT. They are arranged in the following categories:

- **Exchange of information** allows tax administrations to request additional information about taxable persons to assist in the national control procedures;
- **Cross-border audits** allow tax administrations to create a multinational audit team to jointly analyse the VAT situation of companies;
- **Shared data**: the VAT Information Exchange System (VIES) contains all data on cross-border transactions between Member States;
- **Eurofisc**: a network of anti-fraud experts from tax administrations that can jointly process information to identify fraud and act as an early warning mechanism;
- **Providing information to taxable persons** allows taxable persons to verify the validity of the VAT number of a customer in another Member State before supplying goods and services.

While the staff working document accompanying the report provides details on the different forms of cooperation, the present report offers a concise overview of the most important findings of the evaluation.

2.1. Effectiveness

The effectiveness of the different means of cooperation in the field of VAT was assessed with regard to the following specific objectives of the EU framework:

- to **improve the use of the existing administrative cooperation instruments** in the field of fighting VAT-related fraud and to **improve the exchange of information** between Member States;
- to **contribute to fighting VAT fraud** through rapid and more effective identification and dismantling of fraudulent networks related to VAT;
- to **improve the multidisciplinary approach** to fighting and preventing VAT-related fraud through swifter and more coordinated reaction capacity and better access to VAT information by different authorities (administrations, customs, law enforcement and prosecution authorities).

On the first objective, the **EU framework continues to improve administrative cooperation in the field of VAT** by providing the legal base that is translated into several cooperation tools that enable Member States to effectively work together. These tools should be seen as a toolbox which tax administrations can use according to their needs. Member States appreciate it as an asset of the EU framework for VAT administrative cooperation.

Among the different cooperation tools, the exchange of information may be the most visible but is less frequently used compared to the past. The number of exchanges of information on request, for instance, has decreased by almost 25% over the last six years to stabilise at 30 000 exchanges in 2023. This kind of cooperation is well established in the EU framework for VAT administrative cooperation. However, in 28% of the cases, the complete information is received after the deadline of 30 days. This renders the information

received less valuable and hinders the capability of Member States to initiate effective actions against fraud. As a result, there has been a continuous shift towards more efficient cooperation means, such as Eurofisc. A similar observation has been made for cross-border audits. Member States used to launch more such audits, then seen as an effective means for addressing carousel fraud. With the development of Eurofisc, however, the same information can be gathered faster and without the need for coordinated cross-border audits.

Member States consider Eurofisc to be the most effective means of cooperation and appreciate the flexibility that the network offers. Experts appointed by their authorities to cooperate in the network work closely together on a daily basis and can reply to requests without the need for a lengthy exchange of information. Eurofisc is also equipped with custom-built electronic tools that automate data collection and perform preliminary risk assessment, tasks that were done manually before 2019. This allows to better leverage expertise and focus on final analyses. Member States appreciate that they receive fraud signals that are substantiated with background analysis and an estimation of potential VAT losses. Necessary anti-fraud action can be taken faster without the need to consult other countries again.

Finally, the EU framework also serves taxable persons by assisting intra-EU traders in fulfilling their obligations to check the validity of the VAT number of their customer in another Member State. VIES is consulted for that purpose up to 17 million times per day and its usage improved during the period covered by the evaluation. Traders appreciate the immediate confirmation of the information provided by the customer. The system also allows traders to save the proof that they performed the validation, which they can then present to the tax authorities in case of an audit.

On the second objective on **contributing to the fight against VAT fraud**, the evaluation focuses on Eurofisc as the central tool used by Member States to detect cross-border VAT fraud. Owing to its functioning and results, Eurofisc is highly appreciated by its primary users, Member State authorities. It fulfils their needs in terms of anti-VAT fraud analysis for cross-border transactions. The network identified EUR 14.8 billion worth of suspicion of fraud in 2024. This would translate into EUR 3 billion of potential VAT losses. Compared to the MTIC gap study of 2024, this amount represents only 24% of the estimated lower level of MTIC fraud. This suggests that Eurofisc should discover more cross-border VAT fraud. The evaluation has identified possible means for improving Eurofisc effectiveness that will be described further in this report.

Eurofisc covers well the needs of Member States for fighting VAT fraud through administrative means. Moreover, its results improve on average by 20% every year and access to new sources of information like customs data and information on car registrations have increased Eurofisc's capacity to detect cross-border VAT fraud significantly. The evaluation also reveals that additional information, including beneficiary ownership registers and bank data, could enable the network to identify new fraudulent networks by finding connections that are not visible in VAT data alone.

Table 1: Amounts of VAT fraudulent transactions detected by Eurofisc using Transaction Network Analysis [8]

	2020	2021	2022	2023	2024
Amount of fraudulent or suspicious transactions uncovered (in millions EUR) related to Missing Traders in Intra-Community	3 300	8 100	10 874	12 735	12 100
Amount of fraudulent or suspicious transactions uncovered (in millions EUR) related to vehicles	N/A	N/A	N/A	1 899	2 700
Number fraudsters identified	2 093	2 161	2 907	5 171	6 147
Number of VAT deregistrations	495	775	1 942	2 995	2 665

On the last objective of improving the **multi-disciplinary approach to tackling VAT fraud**, the conclusion of the evaluation is that the EU framework has failed in this regard. The possibilities that the EU framework offers for exchanges with the European Anti-Fraud Office (OLAF) and the EU Agency for Law Enforcement Cooperation (Europol) are not used or used only sporadically, due to the fact that such exchanges cannot take place at the initiative of OLAF nor of Europol, but can only be triggered by Eurofisc. In the case of OLAF, Eurofisc has never exploited this possibility, and in the case of Europol rarely. Thus, Member States still prefer to use the national channels for reaching out to OLAF or Europol rather than the possibilities offered by the EU framework. Moreover, direct access to VAT information exchanged under the EU framework is reserved to tax authorities and in some limited cases to customs. However, this information is crucial for other authorities investigating cross-border VAT fraud, including national law enforcement authorities and EU bodies.

OLAF has concluded administrative investigations on customs fraud cases with recommendations for recovery of evaded duties in the amount of approximately EUR 1.12 billion for the period 2022-2024. Europol has provided valuable support to the investigations conducted by the European Public Prosecutor's Office (EPPO), and it also receives relevant data only directly from national law enforcement authorities on a voluntary basis. These cases are inextricably linked to VAT evasion at import and OLAF has informed the relevant national authorities of its findings related to evaded VAT, to enable actions at national level to be taken. As the European Court of Auditors (ECA) has found in its Special Report No 8/2025, even though until recently Member States' cooperation with OLAF in customs and tax matters in the case of CP42 fraud was limited to undervaluation fraud, in 2024, OLAF started focusing and cooperating with Member States on the evasion of import duties and VAT for goods unlawfully introduced into the EU and dispatched to final consumers through e-commerce. In addition, OLAF is also active in identifying VAT registration hubs for shell companies that are used as fraudulent importers in VAT customs-related fraud schemes. Finally, since 2024, OLAF has launched investigations in relation to the evasion of import duties and VAT fraud related to imports from distant online platforms under the Import One Stop Shop. This includes extensive

[8] The statistics reported by the Eurofisc network and published on the Commission website (https://taxation-customs.ec.europa.eu/taxation/vat/vat-and-administrative-cooperation/eurofisc_en). MTIC is identified in TNA since 2020 and vehicles fraud as from 2023

cross-checking of import and VAT data using advanced analytical tools to detect VAT evasion.

The European Public Prosecutor's Office is competent to investigate and prosecute cross-border VAT fraud involving a total damage of at least EUR 10 million. In 2024, the EPPO opened investigations on cross-border VAT fraud for estimated damages of EUR 13.15 billion. Currently, there is no exchange of information between Eurofisc and the EPPO at EU level. The EPPO must rely on national channels to get the necessary information, which delays the transmission of such information and complicates the process of gathering a complete dataset of evidence. **A direct access at EU level to relevant VAT data on cross-border transactions for the EPPO would streamline the gathering of evidence related to VAT fraud and provide a single point of entry for any additional data on VAT fraud that is relevant for the EPPO's investigations and prosecutions**. Member States have expressed reluctance to share VAT data via Eurofisc without an explicit legal basis in Regulation (EU) No 904/2010.

However, crucial VAT information exchanged under the EU framework is not accessible by these EU authorities and must be obtained through bilateral exchanges. This results in delays and fragmentation of data. It undermines the effectiveness of the fight against VAT fraud at EU level. At the same time, in March 2023[9] the Council stressed that increased levels of cooperation between police, border and coast guards, customs, judicial, administrative and tax authorities, as well as with EU institutions, bodies, agencies and relevant EU networks are crucial in the fight against criminal organisations. These criminal organisations are engaged in cross-border VAT fraud as a means of financing their other illicit activities. In 2021, the Council[10] agreed on the EU priorities for the fight against serious and organised crime through the European multi-disciplinary platform against criminal threats (EMPACT). VAT fraud is part of these priorities. Also, the ECA findings in several special reports on the VAT framework, shall be taken into due consideration[11].

This underscores the need to strengthen the multidisciplinary approach at EU level, which the EU framework for VAT administrative cooperation fails to effectively provide for as it stands.

2.2. Efficiency

Member States have expressed satisfaction regarding the efficiency of the administrative cooperation instruments[12]. The burden of complying with the EU framework for VAT

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9 Council conclusions on the permanent continuation of the EU Policy Cycle for organised and serious international crime: EMPACT 2022 + https://data.consilium.europa.eu/doc/document/ST-7100-2023-INIT/en/pdf

10 Fight against organised crime: Council sets out 10 priorities for the next 4 years https://www.consilium.europa.eu/en/press/press-releases/2021/05/26/fight-against-organised-crime-council-sets-out-10-priorities-for-the-next-4-years/

11 Special report 08/2025: Value Added Tax fraud on imports – The EU's financial interests are insufficiently protected under simplified import customs procedures. Special report 12/2019: "E-commerce: many of the challenges of collecting VAT and customs duties remain to be resolved". Special report 19/2017: "Import procedures: shortcomings in the legal framework and an ineffective implementation impact the financial interest of the EU". Special report 24/2015: "Tackling intra Community VAT fraud: More action needed". Special report 13/2011: "Does the control of customs procedure 42 prevent and detect VAT evasion?"

12 It should be noted that Member States cannot always provide estimations of the costs of VAT administrative cooperation. While 61% of MS consider that the benefits outweigh the costs, 25% of MS did not know.

administrative cooperation mostly lies with the tax authorities that implement cooperation mechanisms and coordinate their activities. The framework itself entails no direct costs for taxpayers or citizens. On the contrary, it aims to simplify access to information and reduce compliance costs that derive from the VAT Directive[13] or national legislation.

As for the administrative burden, not many Member States have been able to offer an accurate estimation of the costs they bear in terms of IT or human resources that are necessary for the functioning of VAT administrative cooperation, but the few estimations provided did not exceed EUR 250 000 per year for a system like VIES that is used 17 million times by taxpayers every day for their invoicing. Without such a system, taxpayers would face much higher compliance costs as well as financial risks when supplying on the internal market. Central electronic systems such as Transaction Network analysis (TNA)[14] and Central Electronic System of Payment information (CESOP)[15] are developed by the Commission using the Fiscalis programme[16], thus avoiding the need to develop similar systems in all 27 Member States. TNA is a risk analysis tool exploiting VIES data on cross-border transactions; it allowed Eurofisc to identify EUR 14.6 billion of suspicious transactions and resulted in 2 352 VAT deregistrations in 2023, saving billions of euros of VAT revenues. CESOP collects data on cross-border payments and allows Eurofisc to cross-check VAT data with data on payees to facilitate detection of VAT fraud in e-commerce. For other systems, the Commission ensures that systems developed at national level are interoperable, saving costs for all Member States. In this respect, the benefits outweigh the costs significantly.

At the same time, the evaluation points out that there are overlaps between the cooperation tools. Some reporting obligations could be lifted to alleviate administrative burden for tax administrations and taxpayers as the information is no longer relevant or available somewhere else.

2.3. Coherence

On the coherence of the EU framework, the assessment considers both internal and external aspects. As regards internal coherence, the evaluation has not identified any inconsistencies between the provisions within the Council Regulation (EU) No 904/2010 and the interaction of the different cooperation tools, despite repeated and frequent amendments. Member States appreciate the variety of tools, and the majority do not report any conflicts between them even if they overlap in some cases. Member States choose the right tool for their needs.

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13 Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax OJ L 347, 11.12.2006

14 Transaction Network Analysis is an electronic system developed and maintained by the Commission to assist Eurofisc with data collection and analysis. Its exact functioning is sensitive but, in general terms, TNA helps Eurofisc to visualise the interconnections of companies in the fraud scheme and the scale of VAT at risk. The Commission does not have access to the data.

15 CESOP is the new electronic system in the fight against VAT fraud in the e-commerce sector. It was introduced in January 2024. It receives data on cross-border payments from payment services providers and compares it with VAT reporting. The aim is to identify under- or not reporting companies. It is also developed and maintained by the Commission without a direct access to the data processed.

16 Regulation (EU) 2021/847 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013

When it comes to external coherence, there is no overlap between Council Regulation (EU) No 904/2010 and other EU legislation such as the VAT Directive, the Directive on administrative cooperation in the field of taxation[17] or the Directive concerning mutual assistance for the recovery of claims[18]; they are rather complementary. Indeed, improving administrative cooperation in the field of VAT is fully coherent with other EU policies in the field of VAT. However, the lack of legal provision within Council Regulation (EU) No 904/2010, suited to facilitate real and effective VAT cooperation at EU level between tax authorities participating in Eurofisc and other investigative bodies/agencies such as the EPPO, OLAF and Europol, could be perceived as an inconsistency. In addition, in the case of OLAF, this is not in line with the provisions of Council Regulation (EC) No 515/97[19], which deals with administrative cooperation in the field of customs law, as customs fraud is inextricably linked to evasion of VAT at import and possibly also to evasion of intra-EU VAT. While the need for cooperation between all these authorities is widely recognised, the exchanges are inexistent in practice or do not have an explicit legal base. In particular, the fact that the EPPO is not being granted direct access at EU level to relevant VAT data on cross-border transactions and that OLAF has limited possibilities to cooperate with Eurofisc and Member States, as well as impracticalities related to Europol collaboration, undermine their potential to contribute more effectively to the fight against VAT fraud. These problems are particularly relevant as tax competences belong primarily to the Member States and are highly politically sensitive while Eurofisc has neither legal personality nor hierarchical structure.

2.4. EU added value

Without the EU framework for VAT administrative cooperation, Member States would need to rely on bilateral or multilateral agreements as cross-border transactions would still require joint control by tax administrations. Absence of an EU framework would mean additional costs to build national electronic systems and make them interoperable with other countries.

Moreover, the fight against VAT fraud on cross-border transactions requires close cooperation of **all** Member States in order to have a lasting impact. National or even regional approaches would not be effective. Fraudsters would exploit the weakness of such a network by positioning themselves in the country that cooperates the least.

Finally, the costs of conducting business in the EU would also increase if the EU framework did not exist. It is an advantage for taxpayers to be able to check the validity of all EU VAT numbers through one single website and avoids having to build 27 interfaces with national databases.

2.5. Relevance

The EU framework for VAT administrative cooperation remains relevant as the rules governing cross-border transactions remain unchanged and fraudsters continue to exploit

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[17] Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC.

[18] Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures.

[19] Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters.

the weakness of these rules. The MTIC gap study mentioned in the introduction estimates that fraudsters continue to exploit the transitional VAT system for cross-border transactions, thus depriving Member States from significant amounts of revenues. The VAT gap continues to decline, which shows that national VAT fraud is decreasing. However, Member States still strongly perceive the threat from cross-border VAT fraud schemes. Eurofisc remains the most effective administrative means to tackle this kind of fraud, thus proving the relevance of the EU framework.

3. CONCLUSIONS ON THE FUNCTIONING OF THE EU FRAMEWORK FOR VAT ADMINISTRATIVE COOPERATION

The overall findings of the evaluation suggest that the EU framework for VAT administrative cooperation is largely effective in ensuring that tax administrations have all the necessary means at their disposal to control cross-border transactions for VAT purposes. The cooperation between Member States aims at reducing administrative burden for tax experts and render controls more efficient. The EU framework remains relevant and coherent, but its external coherence must be revisited to better fit into the multidisciplinary approach in the fight against VAT fraud. At the same time, the EU added value of the framework is clear to tax administrations and taxpayers.

The EU framework largely fulfils its objectives, even though the effectiveness of the multi-disciplinary approach in the fight against VAT fraud remains an issue. Member States rely heavily on different means of cooperation to control the growing number of intra-EU transactions. However, the sheer number of cross-border transactions has forced Member States to rely more on VIES, which allows them to obtain the information in an automated way in combination with Eurofisc to quickly verify suspicions of fraud. Other means of cooperation are left to less urgent cases. This was confirmed by tax administrations that were consulted during the evaluation.

The joint risk analysis of VAT data is provided by Eurofisc. Eurofisc identified EUR 49.8 billion worth of suspicious transactions between 2020 and 2024. This amount could be even bigger if Eurofisc had access to other sources of information that are not currently available in the EU framework for VAT administrative cooperation but are usually available to tax administrations at national level. It would be beneficial for the fight against VAT fraud to extend the list of data that Eurofisc can process. For example, by accessing data on beneficiary ownerships, Eurofisc could counter the use of strawmen in VAT fraud. Access to bank registers and regular contacts with anti-money laundering authorities (Financial Investigation Units[20]) would allow authorities to better apply the 'follow-the-money' principle in the fight against fraud.

The main conclusion is that while Union legislation on VAT administrative cooperation is providing a robust and well-functioning framework for close cooperation between relevant authorities, VAT fraud remains an important financial threat to national and EU budgets. Moreover, serious VAT fraud also endangers the security of the EU, as recognised by the

[20] Directive (EU) 2024/1640 of the European Parliament and of the Council of 31 May 2024 on the mechanisms to be put in place by Member States for the prevention of the use of the financial system for the purposes of money laundering or terrorist financing.

Council, since organised crime groups often use their fraudulent VAT profits to fund other forms of crimes, such as cigarette smuggling or drug trafficking.

Against this background, the following major areas in VAT administrative cooperation have been identified where VAT fraud could be reduced even further:

- streamlining Eurofisc's capacity to identify VAT fraud and act as an early warning mechanism to stop fraud with administrative measures;
- intensifying the cooperation between tax and customs authorities in the fight against VAT fraud at import, providing for a framework of administrative cooperation between OLAF, Eurofisc and national customs and tax authorities, including direct access to relevant data; this has been noted also by the ECA in its special reports No 24/2015 and No 8/2025;[21]
- enhancing multidisciplinary cooperation at EU level between various administrations such as OLAF, law enforcement and prosecution authorities, such as Europol and the EPPO, including direct access at EU level to relevant data in accordance with their respective mandate taking into consideration the relevant data protection and procedural safeguards.

4. WAY FORWARD

To address the points of interest listed above, the Commission will consider an amendment of the EU framework for VAT administrative cooperation focusing on the multi-disciplinary aspects of fighting against VAT fraud in line with the ongoing review of the EU Anti-Fraud Architecture[22].

4.1. Reinforcement of Eurofisc

In the past years, Eurofisc was seen by Member States as an effective administrative tool in the fight against cross-border VAT fraud. It has privileged access to VAT information and is equipped with effective risk analysis tools, with automated data collection and pre-analysis, that highly improved its functioning. Member States also recognise the added value of Eurofisc and its role in fighting VAT fraud. To take advantage of this potential, the Commission will explore:

1. whether Eurofisc governance and accountability shall be strengthened;
2. whether **Eurofisc** might benefit from **additional information, such as bank account registers, company ownership data or money laundering information (FIUs),** to identify the people behind the fraud and their financial assets;
3. how to ensure that **Eurofisc signals are followed up with timely administrative measures to stop the fraud, such as fast invalidation of VAT numbers**, that would shorten the time a fraudster can act.

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[21] See Recommendation 12 of Special report 24/2015: "Tackling intra Community VAT fraud: More action needed" and paragraphs 93 and 107 of Special report 08/2025: "Value Added Tax fraud on imports - The EU's financial interests are insufficiently protected under simplified import customs procedures".

[22] Review of the overall anti-fraud architecture linked to the EU's financial interests, ensuring an effective and efficient cooperation with the European Public Prosecutor's Office to protect the EU budget. https://commission.europa.eu/about/organisation/college-commissioners/piotr-serafin_en

4.2. Reinforcement of the multi-disciplinary approach in the fight against VAT fraud

The EU framework for VAT administrative cooperation could be further opened to access from other authorities within the remit of their mandate in the field of fighting VAT fraud, in particular carousel fraud. This is particularly pressing for the EPPO with numerous investigations related to cross-border VAT fraud. A **direct access to VAT databases at EU level, such as VIES or CESOP**, would shorten considerably its data collection work. This would be equally important for OLAF in its pursuit of administrative investigations of customs fraud and for steering cooperation between customs and VAT authorities and Eurofisc.

Reinforcing the multi-disciplinary approach in the fight against VAT fraud is one of the specific objectives of the EU framework for VAT administrative cooperation. The evaluation demonstrates that the framework has failed in this regard as it provides for very limited cooperation of Eurofisc with OLAF and Europol. The Commission will consider reshaping this part of the framework and assess solutions, including direct access to information exchanged under the EU framework, that would be in line with the mandate and needs of these authorities.

The Commission will explore:

1. Ways to strengthen the overall EU administrative cooperation framework to support a more effective multi-disciplinary approach in the fight against VAT fraud;

2. In the short term, options to ensure the consistency of the EPPO Regulation[23] and the OLAF Regulation[24] with the EU Framework for VAT administrative cooperation, including possibilities for direct access by the EPPO and OLAF to VAT data on cross-border transactions, taking into consideration the relevant data protection safeguards;

3. In a broader and subsequent step, the possibility of a comprehensive review of Council Regulation (EU) No 904/2010 to allow the sharing of relevant information with all EU anti-fraud authorities including customs and Europol within their respective mandates.

[23] Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office.

[24] Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999.