Thursday 14 November 2019

III

(Preparatory acts)

EUROPEAN PARLIAMENT

P9_TA(2019)0052

Distance sales of goods and certain domestic supplies of goods *

European Parliament legislative resolution of 14 November 2019 on the proposal for a Council directive amending Council Directive 2006/112/EC of 28 November 2006 as regards provisions relating to distance sales of goods and certain domestic supplies of goods (COM(2018)0819 — C8-0017/2019 — 2018/0415(CNS))

(Special legislative procedure — consultation)

(2021/C 208/07)

The European Parliament,

— having regard to the Commission proposal to the Council (COM(2018)0819),

— having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C8-0017/2019),

— having regard to Rule 82 of its Rules of Procedure,

— having regard to the report of the Committee on Economic and Monetary Affairs (A9-0019/2019),

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.

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Amendment 1

Proposal for a directive

Recital 1

Text proposed by the Commission	*Amendment*
(1) Council Directive 2006/112/EC ([3]) as amended by Council Directive (EU) 2017/2455 ([4]) provides that where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or other similar means, distance sales of goods imported from third territories or third countries in consignments of an intrinsic value not exceeding EUR 150 or the supply of goods within the Community by a taxable person not established within the Community to a non-taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied the goods himself. As this provision splits a single supply into two supplies, it is necessary to determine to which of these supplies the dispatch or transport of the goods should be ascribed in order to properly determine their place of supply.	(1) Council Directive 2006/112/EC ([3]) as amended by Council Directive (EU) 2017/2455 ([4]) provides that where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or other similar means, distance sales of goods imported from third territories or third countries in consignments of an intrinsic value not exceeding EUR 150 or the supply of goods within the Community by a taxable person not established within the Community to a non-taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied the goods himself. As this provision splits a single supply into two supplies, it is necessary to determine to which of these supplies the dispatch or transport of the goods should be ascribed in order to properly determine their place of supply. ***It is also necessary to ensure that the chargeable event of those two supplies occurs at the same time.***

([3]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

([4]) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).

Amendment 2

Proposal for a directive

Recital 2

Text proposed by the Commission	*Amendment*
(2) While a taxable person who facilitates through the use of an electronic interface the supply of goods to a non-taxable person in the Community may deduct, in accordance with existing rules, the VAT paid to suppliers not established in the Community, the risk is that the latter may not pay the VAT to the tax authorities. To avoid that risk, the supply from the supplier selling goods through the use of an electronic interface should be exempt from VAT while that supplier should be granted the right to deduct the input VAT which it paid in respect of the purchase or import of the goods supplied.	(2) While a taxable person who facilitates through the use of an electronic interface the supply of goods to a non-taxable person in the Community may deduct, in accordance with existing rules, the VAT paid to suppliers not established in the Community, the risk is that the latter may not pay the VAT to the tax authorities. To avoid that risk, the supply from the supplier selling goods through the use of an electronic interface should be exempt from VAT while that supplier should be granted the right to deduct the input VAT which it paid in respect of the purchase or import of the goods supplied. ***For that purpose, the supplier should always be registered in the Member State where the supplier acquired or imported those goods.***

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Amendment 3

Proposal for a directive

Article 1 — paragraph 1 — point 1 a (new)

Directive 2006/112/EC

Article 66 a (new)

Text proposed by the Commission	*Amendment*
	(1a) the following article is inserted:
	'Article 66a
	By way of derogation from Articles 63, 64 and 65, the chargeable event in respect of a supply of goods by a taxable person who is deemed to have received and supplied the goods in accordance with Article 14a and of the supply to that taxable person shall occur and VAT shall become chargeable at the time when the payment has been accepted.'

Amendment 4

Proposal for a directive

Article 1 — paragraph 1 — point 4 a (new)

Directive 2006/112/EC

Article 272 — paragraph 1 — subparagraph 1– point b

Present text	*Amendment*
	(4a) in the first subparagraph of Article 272(1), point (b) is replaced by the following:
'(b) taxable persons carrying out none of the transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141;'	'(b) taxable persons carrying out none of the transactions referred to in Articles 20, 21, 22, 33, 36, ***136a,*** 138 and 141;'

Amendment 5

Proposal for a directive

Article 1 — paragraph 1 — point 7 — point a

Directive 2006/112/EC

Article 369a — paragraph 1 — point 3 — point c

Text proposed by the Commission	*Amendment*
(c) in the case of the supply of goods made by ***an electronic interface*** facilitating those supplies in accordance with paragraph 2 of Article 14a where the dispatch or transport of the goods supplied begins and ends in the same Member State, that Member State.';	(c) in the case of the supply of goods made by ***a taxable person*** facilitating those supplies in accordance with paragraph 2 of Article 14a where the dispatch or transport of the goods supplied begins and ends in the same Member State, that Member State.';

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Amendment 6

Proposal for a directive

Article 1 — paragraph 1 — point 7 — point b

Directive 2006/112/EC

Article 369a — paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
(b) the following ***third*** paragraph is added:	(b) the following paragraph is added:
'Where a taxable person has not established his business in the Community and has no fixed establishment therein, the Member State of identification shall be the Member State ***from which the goods are dispatched or transported***. Where there is more than one Member State ***from which goods are dispatched or transported***, the taxable person shall indicate which of those Member States shall be the Member State of identification. The taxable person shall be bound by ***this*** decision for the calendar year concerned and the two calendar years following.'	'Where a taxable person has not established his business in the Community and has no fixed establishment therein, the Member State of identification shall be the Member State ***in which the dispatch or transport of the goods begins***. Where there is more than one Member State ***in which the dispatch or transport of the goods begins***, the taxable person shall indicate which of those Member States shall be the Member State of identification. The taxable person shall be bound by ***that*** decision for the calendar year concerned and the two calendar years following.'

Amendment 7

Proposal for a directive

Article 1 — paragraph 1 — point 11

Directive 2006/112/EC

Article 369 g — paragraph 1 — point a

Text proposed by the Commission	*Amendment*
(a) intra-Community distance sales of goods ***and*** supplies of goods in accordance with paragraph 2 of Article 14a where the dispatch or transport of those goods begins and ends in the same Member State;	(a) intra-Community distance sales of goods and supplies of goods;
	(aa) supplies of goods in accordance with paragraph 2 of Article 14a where the dispatch or transport of those goods begins and ends in the same Member State;

Amendment 8

Proposal for a directive

Article 1 — paragraph 1 — point 11 a (new)

Directive 2006/112/EC

Article 369 g — paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	(11a) in Article 369 g, the following paragraph is added:
	'2a. Where the taxable person supplying services covered by the special scheme has one or more fixed establishments, other than that in the Member State of identification, from which the services are supplied, the VAT return shall also include the total value exclusive of VAT, the applicable rates of VAT, the total amount per rate of the corresponding VAT and the total VAT due of such supplies, for each Member State in which the taxable person has an establishment, together with the individual VAT identification number or the tax reference number of each establishment, broken down by Member State of consumption.'.

Amendment 9

Proposal for a directive

Article 1 — paragraph 1 — point 12

Directive 2006/112/EC

Article 369zb — paragraph 2

Text proposed by the Commission	*Amendment*
'2. Member States shall require that the VAT referred to in paragraph 1 is payable monthly. The deadline for payment ***is that*** applicable to the payment of the import duty ***in similar situations***.'.	'2. Member States shall require that the VAT referred to in paragraph 1 is payable monthly ***by*** the deadline for payment applicable to the payment of the import duty.'.