

To: Taxation WG, Public Affairs & Communications Committee

VAT – amendments to legislation on administrative cooperation

Latest developments

On 17 January, the European Commission (EC) announced a new [initiative](#) consisting in amendments to legislation on administrative cooperation (DAC), relative to value added tax (VAT).

This initiative plans to amend the directive on administrative cooperation (DAC) with the objective to strengthen the tools of tax administrations to address fraud in the field of VAT. In fact, according to the latest estimates, in 2020 the EU as a whole lost €93 billion in VAT revenue due to fraud and other economic contingencies

Soon, in Q1 2023, a call for evidence and a public consultation will be released for stakeholders' feedback.

Next steps

- Q1 2023, launch of the call for evidence
- Q1 2023, launch of the public consultation
- Q4 2023, adoption by the EC

For more info

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