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Answer given by Mr Hoekstra
on behalf of the European Commission
(17.7.2026)

The Commission is aware of the use of transport monitoring systems at national level and of its impact on the transport system. These systems aim at fighting value added tax (VAT) fraud and must be examined in light of Article 273 of the VAT Directive¹, which (i) allows Member States to impose obligations other than those laid down in the Directive in so far as necessary to ensure the correct collection of VAT and to prevent evasion; and (ii) provides that those obligations must respect the principle of equal treatment between domestic and intra-EU transactions and must not give rise, in intra-EU trade, to cross-border formalities.

The Court of Justice of the European Union (CJEU) has ruled that every Member State is under an obligation to take all legislative and administrative measures appropriate to ensure the collection of the VAT due on its territory. Further, Member States enjoy in that respect a certain measure of latitude². Article 273 of the VAT Directive therefore grants Member States a margin of discretion in this area.

Nevertheless, the CJEU has also ruled³ that Member States must exercise that discretion in compliance with EU law, in particular with the principle of proportionality. A measure intended to combat tax fraud complies with that principle only if it is suitable for achieving that objective, does not go beyond what is necessary and does not impose disadvantages that are disproportionate in relation to the benefits pursued.

The Commission intends to engage with Poland in order to ensure that, while remaining effective in fighting fraud, its transport monitoring system also complies with the principle of proportionality.

¹ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, OJ L 347, 11.12.2006, pp. 1-118.

² Judgment of 17 July 2008, *Commission vs Italy*, C-132/06, EU:C:2008:412, paragraphs 38 et sequentes.

³ Order of 21 October 2021, *EuroChem Agro Hungary Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága*, C-583/20, EU:C:2021:919.