

Amendment 1

Virginie Joron, Ondřej Knotek, Mieke Andriese, Mathilde Androuët, Gerolf Annemans, Jordan Bardella, Christophe Bay, Majbritt Birkholm, Rachel Blom, Barbara Bonte, Paolo Borchia, Mireia Borrás Pabón, Marie-Luce Brasier-Clain, Tomasz Buczek, Jorge Buxadé Villalba, Jaroslav Bžoch, Susanna Ceccardi, Anna Maria Cisint, Marie Dauchy, Valérie Deloge, Tamás Deutsch, Elisabeth Dieringer, Mélanie Disdier, Klara Dostalova, Marieke Ehlers, Viktória Ferenc, Anne-Sophie Frigout, Angéline Furet, Kinga Gál, Jean-Paul Garraud, Juan Carlos Girauta Vidal, Catherine Griset, Enikő Győri, András Gyürk, Roman Haider, Gerald Hauser, György Hölvényi, Jaroslav Knot, Vilis Krištopans, Sebastian Kruis, Tomáš Kubín, András László, Afrodití Latinopoulou, Fabrice Leggeri, Julien Leonardelli, Thierry Mariani, Jorge Martín Frías, Georg Mayer, Tiago Moreira de Sá, Jana Nagyová, Aleksandar Nikolic, Philippe Olivier, Aldo Patriciello, Gilles Pennelle, Pascale Piera, Pierre Pimpie, Margarita de la Pisa Carrión, Jaroslava Pokorná Jermanová, Julie Rechagneux, André Rougé, Silvia Sardone, Ernő Schaller-Baross, Raffaele Stancanelli, Antonín Staněk, Petra Steger, António Tânger Corrêa, Hermann Tertsch, Pierre-Romain Thionnet, Rody Tolassy, Isabella Tovaglieri, Matthieu Valet, Tom Vandendriessche, Alexandre Varaut, Annamária Vicsek, Harald Vilimsky, Séverine Werbrouck, Ewa Zajączkowska-Hernik

Report

A10-0213/2026

Ondřej Knotek

Combating VAT fraud – the effectiveness of cross-border cooperation when it comes to VAT fraud and its impact on the EU budget
(2025/2121(INI))

Motion for a resolution**Recital N***Motion for a resolution*

N. whereas the ViDA package ***requires*** e-invoicing and ***real-time*** digital reporting ***to be introduced for intra-Community business-to-business transactions from July 2030;***

Amendment

N. whereas the ViDA package, ***requiring*** e-invoicing and digital reporting, ***may impose excessive operating costs on small and medium-sized enterprises (SMEs) and micro-enterprises;***

Or. en

Amendment 2

Virginie Joron, Ondřej Knotek, Mieke Andriese, Mathilde Androuët, Gerolf Annemans, Jordan Bardella, Christophe Bay, Majbritt Birkholm, Rachel Blom, Barbara Bonte, Paolo Borchia, Mireia Borrás Pabón, Marie-Luce Brasier-Clain, Tomasz Buczek, Jorge Buxadé Villalba, Jaroslav Bžoch, Susanna Ceccardi, Anna Maria Cisint, Marie Dauchy, Valérie Deloge, Tamás Deutsch, Elisabeth Dieringer, Mélanie Disdier, Klara Dostalova, Marieke Ehlers, Anne-Sophie Frigout, Angéline Furet, Kinga Gál, Jean-Paul Garraud, Juan Carlos Girauta Vidal, Catherine Griset, Enikő Győri, András Gyürk, Roman Haider, Gerald Hauser, György Hölvényi, Jaroslav Knot, Vilis Krištopans, Sebastian Kruis, Tomáš Kubín, András László, Afroditi Latinopoulou, Fabrice Leggeri, Julien Leonardelli, Thierry Mariani, Jorge Martín Frías, Georg Mayer, Tiago Moreira de Sá, Jana Nagyová, Aleksandar Nikolic, Philippe Olivier, Aldo Patriciello, Gilles Pennelle, Pascale Piera, Pierre Pimpie, Margarita de la Pisa Carrión, Jaroslava Pokorná Jermanová, Julie Rechagneux, André Rougé, Silvia Sardone, Ernő Schaller-Baross, Raffaele Stancanelli, Antonín Staněk, Petra Steger, António Tânger Corrêa, Hermann Tertsch, Pierre-Romain Thionnet, Rody Tolassy, Isabella Tovaglieri, Matthieu Valet, Tom Vandendriessche, Alexandre Varaut, Annamária Vicsek, Harald Vilimsky, Séverine Werbrouck, Ewa Zajączkowska-Hernik

Report

A10-0213/2026

Ondřej Knotek

Combating VAT fraud – the effectiveness of cross-border cooperation when it comes to VAT fraud and its impact on the EU budget
(2025/2121(INI))

Motion for a resolution**Paragraph 22***Motion for a resolution*

22. Calls on the Commission to ensure, in the technical implementation framework of the ViDA package, that the real-time digital reporting data generated under the mandatory e-invoicing and digital reporting obligations is technically interoperable with Eurofisc's TNA tool and accessible, under their respective mandates and subject to applicable data protection rules, to OLAF and the EPPO for the purposes of cross-border VAT fraud detection; calls on the Commission to report to Parliament and the Council by 31 December 2031 on the operational results of ViDA data use in cross-border VAT fraud detection cases, including the number of cases opened, the estimated damage

Amendment

22. Calls on the Commission to ensure, in the technical implementation framework of the ViDA package, that the real-time digital reporting data generated under the mandatory e-invoicing and digital reporting obligations is technically interoperable with Eurofisc's TNA tool and accessible, under their respective mandates and subject to applicable data protection rules, to OLAF and the EPPO for the purposes of cross-border VAT fraud detection; ***although e-invoicing may be one of the tools used to combat fraud, it should remain voluntary, in particular for SMEs and micro-enterprises, in order to avoid imposing excessive operating costs on them;*** calls on the Commission to report

identified, the type of VAT fraud (such as carousel fraud, import VAT fraud, MTIC fraud), and the amounts recovered;

to Parliament and the Council by 31 December 2031 on the operational results of ViDA data use in cross-border VAT fraud detection cases, including the number of cases opened, the estimated damage identified, the type of VAT fraud (such as carousel fraud, import VAT fraud, MTIC fraud), and the amounts recovered;

Or. en