Commission Proposes Strengthened Cooperation between Eurofisc, EPPO and OLAF

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News

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On 14 November 2025, the European Commission proposed amendments to Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax. The amendments will include the EPPO and OLAF into the cooperation scheme of the Regulation. Accordingly, the EPPO and OLAF will get a direct and streamlined communication with the Eurofisc network and, within their respective mandates, a specific, direct and centralised access to the IT systems with relevant VAT information defined under the Regulation.

The amendment to Regulation 904/2010 aims that the EPPO and OLAF can gain a quicker picture of potential fraudulent behaviour, because to date, both bodies can get VAT information exchanged at the Union level under the Regulation only by cooperating bilaterally with national tax authorities. This mechanism proved long and cumbersome and it does not fit with the need of investigating intra-Community VAT fraud that involves several Member States.

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In detail, the proposal provides:

- Eurofisc working field coordinators must communicate spontaneously to the EPPO and OLAF any indication of suspected fraud based on the information exchanged between Member States on cross-border VAT fraud, thereby respecting the EPPO's and OLAF's mandates;
- Eurofisc working field coordinators must communicate to the EPPO and OLAF upon request any information relevant during their investigations into VAT fraud;
- The competent authorities of the Member States must grant the EPPO and OLAF centralised access for targeted searches to VAT relevant information through the EU IT systems for the purpose of their investigations.

The EPPO and OLAF will get access through (1) the VAT Information Exchange System (VIES) to information on VAT identification numbers and intra-Community transactions; (2) the SURVEILLANCE system to relevant information on VAT exempt importations; and (3) the CESOP system to payment information.

The proposal follows the special legislative procedure: it requires unanimity in the Council for its adoption, following consultation of the European Parliament and the European Economic and Social Committee.

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