

# Council Advances Legislation Against VAT Fraud in E-Commerce



**euclid**

European Law Forum: Prevention • Investigation • Prosecution

**Thomas Wahl**

## News

On 8 November 2019, the ECOFIN Council reached a political agreement on future EU legislation that would [make VAT-relevant data in e-commerce trade available](#) to anti-fraud authorities. The new rules will oblige payment service providers to keep records of cross-border payments related to e-commerce. These data can then be accessed and analysed by anti-fraud specialists (the “Eurofisc” network). The aim is to facilitate the identification of both EU and non-EU online sellers if they do not comply with VAT obligations. Amendments to the regulation on administrative cooperation in the area of VAT will pave the way for national tax authorities to cooperate in this area in order to detect VAT fraud and control compliance with VAT obligations.

The envisaged legislation has yet to be confirmed by the European Parliament. It is expected that the new rules will apply as of 2024.

### AUTHOR

**Thomas Wahl**

Senior Researcher  
Max Planck Institute for the  
Study of Crime, Security and  
Law

---

ISSN: 1862-6947

<https://euclid.eu>

---



---

## About euclid

euclid is the leading journal which regularly informs about current developments in European criminal and “criminative” law.

All news items are freely accessible at: <https://euclid.eu/news/>

Stay informed by emailing to [euclid-subscribe@csl.mpg.de](mailto:euclid-subscribe@csl.mpg.de) to receive alerts for new releases of issues.

The project is co-financed by the [Union Anti-Fraud Programme \(UAFP\)](#), managed by the [European Anti-Fraud Office \(OLAF\)](#).



**Co-funded by  
the European Union**