



2025/942

19.5.2025

COUNCIL DECISION (EU) 2025/942

of 12 May 2025

on the position to be taken on behalf of the European Union within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113, in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part ⁽¹⁾ (the 'Trade and Cooperation Agreement') was concluded by the Union and the European Atomic Energy Community on 30 December 2020 and entered into force on 1 May 2021.
- (2) The Trade and Cooperation Agreement and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims relating to taxes and duties (the 'Protocol') provides for a solid legal framework for cooperation with regard to the fight against fraud and the recovery of claims. Such cooperation benefits from most of the tools currently used by the Member States for administrative cooperation and the recovery of claims.
- (3) The Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement (the 'Trade Specialised Committee') is to make recommendations and adopt decisions in order to ensure the proper functioning and implementation of the Protocol.
- (4) The Trade Specialised Committee is to adopt a decision on the procedure concerning the proper implementation and functioning of the Protocol and to lay down the standard forms for the communications.
- (5) It is appropriate to establish the position to be taken on the Union's behalf within the Trade Specialised Committee, as the decision laying down the standard forms for the communications will be binding on the Union.
- (6) In view of the evolution of the Exchange of Forms (EoF) system referred to in Annex II of Commission Implementing Decision C(2019) 2866 and of the need to bring the standard forms pursuant to Article PVAT.19(1) into line with that Implementing Decision, as well as the resulting need for the position of the Union to take account of such developments, provisions on cooperation and coordination should be laid down, in line with the principle of sincere cooperation as set out in Article 13(2) of the Treaty on the European Union, for the specification of the Union's position.
- (7) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽²⁾ and delivered an opinion on 28 April 2025,

HAS ADOPTED THIS DECISION:

⁽¹⁾ OJ L 149, 30.4.2021, p. 10, ELI: [http://data.europa.eu/eli/agree_internation/2021/689\(1\)/oj](http://data.europa.eu/eli/agree_internation/2021/689(1)/oj).

⁽²⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

Article 1

The position to be taken on behalf of the Union within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement (the 'Trade Specialised Committee') is set out in the draft Decision attached to this Decision.

Article 2

1. The position to be taken on behalf of the Union within the Trade Specialised Committee as regards further adjustment of the standard forms for the communications pursuant to Article PVAT.19(1) shall support such adjustment, provided that it is strictly necessary to bring the standard forms into line with the Exchange of Forms (EoF) system referred to in Annex II of Commission Implementing Decision C(2019) 2866.

2. The Commission shall transmit to the Council a written document setting out the particulars of the envisaged adjustment as referred to in paragraph 1. That written document shall reach the Council sufficiently in advance of the relevant meeting of the Trade Specialised Committee to allow for the discussion and endorsement of the specification of the position to be expressed on behalf of the Union at that meeting or, as the case may be, on the completion of a written procedure of the Trade Specialised Committee in which it is to decide on an adjustment of the standard forms.

Article 3

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 12 May 2025.

For the Council

The President

B. NOWACKA

DRAFT

DECISION No 1/2025 OF THE TRADE SPECIALISED COMMITTEE ON ADMINISTRATIVE COOPERATION IN VAT AND RECOVERY OF TAXES AND DUTIES ESTABLISHED BY THE TRADE AND COOPERATION AGREEMENT BETWEEN THE EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY, OF THE ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE OTHER PART,

of ...

amending Decision No 4/2023 on standard forms for the communication of information and statistical data, the transmission of information via the common communication network and the practical arrangements for the organisation of contacts between central liaison offices and liaison departments

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part ⁽¹⁾, and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), in particular Article PVAT.39(2), point (d), of the Protocol,

Whereas:

- (1) According to Article PVAT.39(2), point (d), of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties ('Trade Specialised Committee') is to lay down the standard forms for communications pursuant to Article PVAT.19(1), namely requests for information, for spontaneous exchange of information, for administrative enquiries and for feedback between the Member States of the Union and the United Kingdom under the Protocol.
- (2) For the communication of requests, information and feedback under Title II of the Protocol, competent authorities use the standard forms set out in Annex I to Decision No 4/2023 of the Trade Specialised Committee. The standard forms require regular updates to maintain their relevance and usability for tax authorities for the purposes of the Protocol, to request and provide feedback on VAT information following a request for information and for administrative enquiries, as well as in the case of a spontaneous exchange of information.
- (3) It is therefore necessary to modify the structure of the standard forms and to introduce new labels and sections in order to bring them into line with the Exchange of Forms (EoF) system referred to in Annex II to Commission Implementing Decision C(2019)2866, which was amended by Commission Implementing Decision C(2024)8903 of 19 December 2024. Such modification is necessary to establish an improved framework enabling both parties to benefit from the extensive range of tools currently used by the Member States of the Union for administrative cooperation and the recovery of claims.
- (4) Therefore, Annex I to Decision No 4/2023 ⁽²⁾ should be replaced,

HAS ADOPTED THIS DECISION:

⁽¹⁾ OJ L 149, 30.4.2021, p. 10, ELI: [http://data.europa.eu/eli/agree_internation/2021/689\(1\)/oj](http://data.europa.eu/eli/agree_internation/2021/689(1)/oj).

⁽²⁾ Council Decision (EU) 2023/2408 of 16 October 2023 on the position to be taken on behalf of the European Union within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (OJ L, 2023/2408, 31.10.2023, ELI: <http://data.europa.eu/eli/dec/2023/2408/oj>).

Article 1

Annex I to Decision No 4/2023 is replaced by the text in the Annex to this Decision.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at ..., ...

For the Trade Specialised Committee
The Co-chairs
