



EUROPEAN COMMISSION  
IMPACT ASSESSMENT BOARD

Brussels,  
D(2011)

## Opinion

**Title**                    **DG TAXUD - Impact Assessment on: Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax in respect of the VAT treatment of vouchers**

**(Resubmitted draft: version of 29 April 2011)**

### **(A) Context**

The VAT Directive 2006/112/EC does not contain any provisions on the treatment of transactions involving vouchers, which leads to inconsistencies in the VAT treatment of vouchers between Member States. The limited guidance provided by ECJ judgments on vouchers is considered as helpful in dealing with some specific issues, but not sufficient to provide a comprehensive set of rules.

This impact assessment accompanies a proposal to modernise the provisions of the VAT Directive as regards the treatment of vouchers.

### **(B) Overall assessment**

**While the report has been improved along the lines of some of the recommendations issued by the Board in its first opinion, several aspects should be further strengthened. Firstly, the report should provide greater clarity on the expected evolution of the treatment of vouchers in Member States where no new action is taken at EU level. Secondly, it should be clearer on the concrete modifications of the VAT Directive foreseen under policy option 3. Thirdly, it should still provide a fuller assessment of the soft law option (e.g. guidelines). Finally, the views of different stakeholders should be transparently reported throughout the report.**

### **(C) Main recommendations for improvements**

**(1) Further strengthen the problem definition.** The revised report provides some anecdotal evidence to substantiate the existence of the problems such as the distortion of the functioning of the internal market and unfair competition issues. In addition, the baseline scenario still needs to be strengthened by providing greater clarity on the expected evolution of the treatment of vouchers in Member States where no new action is

Commission européenne, B-1049 Bruxelles / Europese Commissie, B-1049 Brussel - Belgium. Telephone: (32-2) 299 11 11. Office: BERL 6/29. Telephone: direct line (32-2) 2981898. Fax: (32-2) 2965960.

E-mail: [impact-assessment-board@ec.europa.eu](mailto:impact-assessment-board@ec.europa.eu)

taken at EU level.

**(2) Be clearer about the concrete modifications of the VAT Directive.** While the revised report states that no range of sub-options for different measures envisaged under policy option 3 can be defined, it should be clearer as to how the existing uncertainties and inconsistencies in the tax treatment of vouchers will be addressed in practice. This could for instance be done by providing details on the new elements that are being considered for the revised VAT Directive. The report should then explain, as suggested in the Board's first opinion, whether some Member States are likely to be more affected than others if the VAT Directive is modified as suggested in option 3.

**(3) Provide a fuller assessment of the soft law option (e.g. guidelines).** The report should still better explain why the soft law option is considered an insufficient solution for the identified problems.

**(4) Report the stakeholders' views.** As requested in the Board's first opinion, the views of different stakeholders should be better reflected throughout the report – in particular in the options section; and it should be clarified how their views have been taken into account.

#### **(D) Procedure and presentation**

The executive summary should follow the format specified in Annex 4 of the IA guidelines.

#### **(E) IAB scrutiny process**

Reference number	2010/TAXUD/005
External expertise used	No
Date of Board Meeting	Written procedure The present opinion concerns a resubmitted draft IA report. The first opinion was issued on 14 January 2011.