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New rules to combat fraud on cross-border payments in the EU in force

New transparency rules came into force on 1 January 2024 that will help EU Member States to crack down on Value-Added Tax (VAT) fraud.

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The new rules will provide tax administration of the EU Member States with payment information allowing them to detect VAT fraud more easily, with a particular focus on e-commerce which is particularly prone to VAT non-compliance and fraud.

As of 1 January, the payment service providers (PSPs) such as banks, e-money institutions and payment institutions will have to monitor the payees of cross-border payments and, as of 1 April, transmit information on those who receive more than 25 cross-border payments per quarter to the administrations of EU Member States. This information will then be centralized in a new European database developed by the European Commission, the Central Electronic System of Payment information (CESOP), where it will be stored, aggregated and cross-checked with other data. All information in CESOP will then be made available to Member States via *Eurofisc*, the EU's network of anti-VAT fraud specialists launched in 2010.

More details to be found **here**.

Source: EU-Commission, press release from 1 January 2024.

Schlagwörter

VAT fraud