



EUROPEAN DATA PROTECTION SUPERVISOR

The EU's independent data
protection authority

Opinion 8/2025

on the Proposal for a Council Decision on the position to be taken within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties 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 European Data Protection Supervisor (EDPS) is an independent institution of the EU, responsible under Article 52(2) of Regulation 2018/1725 ‘With respect to the processing of personal data... for ensuring that the fundamental rights and freedoms of natural persons, and in particular their right to data protection, are respected by Union institutions and bodies’, and under Article 52(3) ‘... for advising Union institutions and bodies and data subjects on all matters concerning the processing of personal data’.

Wojciech Rafał Wiewiórowski was appointed as Supervisor on 5 December 2019 for a term of five years.

*Under **Article 42(1)** of Regulation 2018/1725, the Commission shall ‘following the adoption of proposals for a legislative act, of recommendations or of proposals to the Council pursuant to Article 218 TFEU or when preparing delegated acts or implementing acts, consult the EDPS where there is an impact on the protection of individuals’ rights and freedoms with regard to the processing of personal data’.*

This Opinion relates to the Proposal¹ for Proposal for a Council Decision 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, pursuant to Article 218 TFEU. This Opinion does not preclude any future additional comments or recommendations by the EDPS, in particular if further issues are identified or new information becomes available. Furthermore, this Opinion is without prejudice to any future action that may be taken by the EDPS in the exercise of his powers pursuant to Regulation (EU) 2018/1725. This Opinion is limited to the provisions of the Proposal that are relevant from a data protection perspective.

¹ COM(2025) 48 final.

Executive Summary

On 6 March 2025, the European Commission issued the Proposal² for a Council Decision on the position to be taken within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties 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 Proposal').

The Proposal would lead to modifications to the standard forms to be used for administrative cooperation in VAT and recovery of taxes and duties. Specifically, new labels and sections would be added to the forms to bring them in 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. These modifications would enable the European Union and the United Kingdom to benefit from the range of information currently used by the Member States for administrative cooperation and the recovery of claims in the European Union. In order to enable these modifications, the Proposal is accompanied by an Annex replacing Annex I to Decision No 4/2023³ with the text in the Annex to the Proposal.

Considered that the modifications to the standards forms, necessary due to the alignment with the modified Commission Implementing Decision C(2019)2866, do not raise data protection issues having regard to the well-established administrative cooperation between the European Union and the United Kingdom on VAT, the EDPS does not have specific comments or recommendations on the Proposal.

Since the implementation of the, already established, administrative cooperation in VAT and recovery of taxes and duties between the European Union and the United Kingdom entails transfers of personal data falling under Chapter V of the GDPR, the EDPS recalls that the United Kingdom has been recognised as ensuring an adequate level of protection by a decision of the Commission under Article 45 of the GDPR.

² COM(2025) 33 final.

³ 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.

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THE EUROPEAN DATA PROTECTION SUPERVISOR,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 ('EUDPR')⁴, and in particular Article 42(1) thereof,

HAS ADOPTED THE FOLLOWING OPINION:

1. Introduction

1. On 6 March 2025, the European Commission issued the Proposal⁵ for a Council Decision on the position to be taken within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties 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 Proposal').
2. The objective of the Proposal is to modify the standard forms to be used for administrative cooperation in VAT and recovery of taxes and duties 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.
3. The proposed modifications concern the introduction of new labels and sections in the standard forms in order to bring them in 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. The proposed modifications are necessary to establish an improved framework enabling both parties to benefit from the extensive range of tools currently used by the Member States for administrative cooperation and the recovery of claims. In order to enable these modifications, the Proposal is accompanied by the Annex replacing Annex I to Decision No 4/2023⁶ with the text in the Annex to the Proposal.

⁴ OJ L 295, 21.11.2018, p. 39.

⁵ COM(2025) 33 final.

⁶ 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.

4. The EDPS has issued formal comments⁷ on the draft Commission Implementing Decision⁸ amending the Commission Implementing Decision C(2019)2866.
5. The present Opinion of the EDPS is issued in response to a consultation by the European Commission of 6 February 2025, pursuant to Article 42(1) of EUDPR. The EDPS welcomes the reference to this consultation in the sixth citation of the Proposal.

2. General remarks

6. The administrative cooperation 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, is based on the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for the recovery of claims relating to taxes and duties ('the VAT Protocol'), as laid down in Article PVAT.39(2) of 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 Agreement').
7. Specifically, Article PVAT.39(2)(d) of the Agreement refers to the standard forms to be used for communication in administrative cooperation between the UK and the Member States. The proposal concerns the update of these electronic forms, which should be in line with the Exchange of Forms (EoF) system referred to in Annex II to Commission Implementing Decision C(2019)2866, as last amended by Commission Implementing Decision C(2024)8903.
8. In its formal comments on the draft Commission Implementing Decision amending the Commission Implementing Decision C(2019)2866, the EDPS noted that the draft Implementing Decision modifies the content of the standard forms, adding new data fields to maintain the relevance and usability of the standard forms by tax authorities for the purposes of Council Regulation (EU) No 904/2010⁹. These new fields are: information regarding the directors, managers, sole entrepreneur; information regarding associates, partners, beneficial owners, agents or other people involved; the identification of the name of the bank account holder and of the number of the account from which and/or to which the payment for transport was made. The EDPS considered that these additional data fields do not raise concerns from the data protection point of view¹⁰. The same consideration therefore applies to the modifications to the standard forms envisaged by the Proposal.
9. The EDPS takes note that the envisaged update to the standards forms, entailing the processing of personal data¹¹, is necessary due to the alignment with the modified

⁷ [EDPS Formal comments on a draft Commission Implementing Decision amending Implementing Decision C\(2019\)2866 as regards the update of the standard forms and the service level agreement](#), issued on 15 October 2024.

⁸ Finally approved as Commission Implementing Decision C(2024)8903.

⁹ Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (recast), OJ L 268, 12.10.2010, p. 1–18.

¹⁰ [EDPS Formal comments on a draft Commission Implementing Decision amending Implementing Decision C\(2019\)2866 as regards the update of the standard forms and the service level agreement](#), issued on 15 October 2024, paragraphs 9–12.

¹¹ This is the case for instance of information regarding the directors, managers, sole entrepreneur of the undertaking subject to VAT obligations. In this regard, see the recent judgment of the Court (first Chamber) of 3 April 2025, *L.H. v Ministerstvo zdravotníctví*, C-710/23, ECLI:EU:C:2025:231, paragraphs 30–31.

Commission Implementing Decision C(2019)2866, and would be implemented in the context of the well-established and structured administrative cooperation between the European Union and the United Kingdom on VAT and recovery of taxes and duties.

10. Moreover, since the implementation of the already established administrative cooperation in VAT and recovery of taxes and duties between the European Union and the United Kingdom entails transfers of personal data falling under Chapter V of the GDPR, such transfers would be covered by the decision of the Commission recognising the UK as offering an adequate level of protection under Article 45 of the GDPR¹².

3. Conclusions

11. In light of the above, the EDPS considers that the Proposal does not raise data protection issues. Therefore, the EDPS does not have specific comments or recommendations on the Proposal.

Brussels, 28 April 2025

(e-signed)

Wojciech Rafał WIEWIÓROWSKI

¹² Commission Implementing Decision (EU) 2021/1772 of 28 June 2021 pursuant to Regulation (EU) 2016/679 of the European Parliament and of the Council on the adequate protection of personal data by the United Kingdom (notified under document C(2021)4800) (Text with EEA relevance), C/2021/4800, OJ L 360, 11.10.2021, p. 1-68. As laid down in Article 4 of the Commission Implementing Decision, the Decision “shall expire on 27 June 2025, unless extended in accordance with the procedure referred to in Article 93(2) of Regulation (EU) 2016/679.” On 18 March 2025, the European Commission issued draft implementing decisions amending Commission Implementing Decision (EU) 2021/1772 of 28 June 2021 pursuant to the GDPR to extend its validity until 27 December 2025. The Commission has requested an opinion to the European Data Protection Board according to Article 70(1)(s) of the GDPR.