



EUROPEAN COMMISSION

PROTECTION OF YOUR PERSONAL DATA

**This privacy statement provides information about
the processing and the protection of your personal data.**

Processing operation: *Analysis of intra-community transactions to estimate MTIC fraud*

Data Controller: *TAXUD.C.5*

Record reference: *DPR-EC-28888*

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1. Introduction

The European Commission (hereafter 'the Commission') is committed to protect your personal data and to respect your privacy. The Commission collects and further processes personal data pursuant 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 (repealing Regulation (EC) No 45/2001).

This privacy statement explains the reason for the processing of your personal data, the way we collect, handle and ensure protection of all personal data provided, how that information is used and what rights you have in relation to your personal data. It also specifies the contact details of the responsible Data Controller with whom you may exercise your rights, the Data Protection Officer and the European Data Protection Supervisor.

The information in relation to processing operation "Analysis of intra-community transactions to estimate MTIC fraud" undertaken by TAXUD.C.5 is presented below.

2. Why and how do we process your personal data?

Purpose of the processing operation: TAXUD.C.5 collects and uses individual-level data from VIES on intra-Community supply, as well as 'VIES-type' data on intra-Community acquisitions, received from national tax administrations, to test a methodology to estimate the impact of Missing Trader Intra-Community fraud (MTIC fraud) on VAT revenues. This supports the efforts of the Tax ADministrations in the EU Summit (TADEUS) sub-group in establishing common methodologies for estimating tax gaps across various categories, including MTIC fraud.

Discrepancies will be analysed between 'VIES data' on intra-Community supply from one Member State and intra-Community acquisition data reported in the trading partner's Member State. Matching the VIES data with VAT returns to identify discrepancies will then allow to infer the value of Missing Trader Intra-Community fraud (MTIC fraud), including a breakdown by product and time.

Your personal data will not be used for an automated decision-making including profiling.

3. On what legal ground(s) do we process your personal data

We process your personal data, because the processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the Union institution or body.

The basis for the processing has been laid down in Article 49 of the Regulation on administrative cooperation and combating fraud in VAT No 904/2010.

4. Which personal data do we collect and further process?

In order to carry out this processing operation TAXUD.C.5 collects the following categories of personal data:

- Country of operations
- VAT ID
- Time period
- Value (in EUR) of the transaction

- Main economic activity (NACE or other) of the seller and of the acquirer

We have obtained your personal data from your country's national tax administration.

5. How long do we keep your personal data?

TAXUD.C.5 only keeps your personal data for the time necessary to fulfil the purpose of collection or further processing, namely for 24 months from the date of receiving the data from the national tax administration.

6. How do we protect and safeguard your personal data?

All personal data in electronic format (e-mails, documents, databases, uploaded batches of data, etc.) are stored either on the servers of the European Commission or of its contractor, CASE (Center for Social and Economic Research). All processing operations are carried out pursuant to the [Commission Decision \(EU, Euratom\) 2017/46](#) of 10 January 2017 on the security of communication and information systems in the European Commission.

The Commission's contractors are bound by a specific contractual clause for any processing operations of your data on behalf of the Commission, and by the confidentiality obligations deriving from the transposition of the General Data Protection Regulation in the EU Member States ('GDPR' [Regulation \(EU\) 2016/679](#)).

In order to protect your personal data, the Commission has put in place a number of technical and organisational measures in place. Technical measures include appropriate actions to address online security, risk of data loss, alteration of data or unauthorised access, taking into consideration the risk presented by the processing and the nature of the personal data being processed. Organisational measures include restricting access to the personal data solely to authorised persons with a legitimate need to know for the purposes of this processing operation.

7. Who has access to your personal data and to whom is it disclosed?

Access to your personal data is provided to the Commission staff responsible for carrying out this processing operation and to authorised staff according to the "need to know" principle. Such staff abide by statutory, and when required, additional confidentiality agreements.

The data recipient is CASE (Center for Social and Economic Research). CASE is a non-profit research institute and a contractor of the European Commission.

8. What are your rights and how can you exercise them?

You have specific rights as a 'data subject' under Chapter III (Articles 14-25) of Regulation (EU) 2018/1725, in particular the right to access, your personal data and to rectify them in case your personal data are inaccurate or incomplete. Where applicable, you have the right to erase your personal data, to restrict the processing of your personal data, to object to the processing, and the right to data portability.

You have the right to object to the processing of your personal data, which is lawfully carried out pursuant to Article 5(1)(a) on grounds relating to your particular situation.

You can exercise your rights by contacting the Data Controller, or in case of conflict the Data Protection Officer. If necessary, you can also address the European Data Protection Supervisor. Their contact information is given under Heading 9 below.

Where you wish to exercise your rights in the context of one or several specific processing operations, please provide their description (i.e. their Record reference(s) as specified under Heading 10 below) in your request.

9. Contact information

- The Data Controller

If you would like to exercise your rights under Regulation (EU) 2018/1725, or if you have comments, questions or concerns, or if you would like to submit a complaint regarding the collection and use of your personal data, please feel free to contact the Data Controller, TAXUD.C.5 at TAXUD-UNIT-C5@ec.europa.eu.

- The Data Protection Officer (DPO) of the Commission

You may contact the Data Protection Officer (DATA-PROTECTION-OFFICER@ec.europa.eu) with regard to issues related to the processing of your personal data under Regulation (EU) 2018/1725.

- The European Data Protection Supervisor (EDPS)

You have the right to have recourse (i.e. you can lodge a complaint) to the European Data Protection Supervisor (edps@edps.europa.eu) if you consider that your rights under Regulation (EU) 2018/1725 have been infringed as a result of the processing of your personal data by the Data Controller.

10. Where to find more detailed information?

The Commission Data Protection Officer (DPO) publishes the register of all processing operations on personal data by the Commission, which have been documented and notified to him. You may access the register via the following link: <http://ec.europa.eu/dpo-register>.

This specific processing operation has been included in the DPO's public register with the following Record reference: DPR-EC-28888.