



European Automotive  
Service & Repair Association

[www.easraexperts.com](http://www.easraexperts.com)

Since its foundation in October 1994, the European Automotive Service and Repair Association, hereafter called Easra, has been the leading organization for family-run enterprises engaged in providing high quality maintenance and repair services to honour their customers' trust.

As a not-for-profit French association registered under n° W751119461, Easra has been awarded by the European Commission in 1997 for being a model of good practice in promoting transnational co-operation of small and medium-sized enterprises (SMEs) within their EUROMECHANIC project [www.easra.yoctown.com](http://www.easra.yoctown.com).

Recognized for its pioneering role in contributing already in 1995 to bringing about the right to repair, Easra has been listed since January 2023 in the Register of European institutions at n°839886048589-39.

EASRA experts are pleading for a "win-win for all players" approach. Guaranteeing a level playing field for SMEs is the key to improving European competitiveness of the automotive industry. The old model of business relationships of manufacturers with their distributors or with independent aftermarket enterprises governed suspicion, fierce and squeeze is not only unsustainable for SMEs but also for economic recovery, especially in these tough times of crisis. Fair play and balanced competition increase efficiency, foster innovation, lead to better value for money and in the long run enhance economic growth.

► Easra representatives congratulate the European Commission for its work and proposal on VAT in the Digital Age to modernising VAT reporting obligations. This move to real-time digital reporting based on e-invoicing for enterprises that operate in European transactions is a crucial instrument for the success of the European strategy against VAT "carousel fraud" on vehicles and also a way to meet the European objective of fair competition between vehicle importers be preserved.

► Already on February 22, 2017 Easra Chairman Mr. René RIGAUD met Mr. Pierre MOSCOVICI, Commissioner for Economic and Financial Affairs in Brussels and was recognized for his perseverance and dedication as French Fédération Nationale de l'Automobile (FNA) former Chairman, who has been handling several large litigation cases simultaneously in French Courts for more than twenty years to fighting against "carousel fraud" on vehicles.

Fraudsters import vehicles and sell them below the market price and thereby they penalise competing enterprises that pay VAT. The many and continuous frauds lead to major competition distortions which impact directly and significantly SMEs which lawfully import and sell on average more than 400 vehicles annually.

► In April 2019, French Prime Minister's Adviser for Tax Affairs, Mr. Laurent MARTEL met FNA representatives and Chairman René RIGAUD to find solutions at transaction level and improvement of co-operation between Member States Tax Officers to better control cross-border transactions, while reducing administrative and compliance costs for SMEs.



► The problem that still needs to be resolved is about "the appropriate administrative cooperation tools". The European Commission proposal should put more emphasis on efficient technological tools to curtailing bureaucracy. For example, to import vehicles in France and get their registration certificate, the SME imported vehicle seller must fill up the application form and join numerous documents to the local Tax Officer, i.e. vehicle registration card, certificate of vehicle conformity, purchase invoice, VAT discharge application form to be issued, certificate of transfer from seller to buyer, vehicle technical inspection, insurance certificate and drivers' license of vehicle holder. Easra experts are calling the European Commission to include in reporting obligations some solutions to make easier procedures linked to VAT e-invoicing. The VAT new system introducing real-time, transaction-based digital reporting based on e-invoicing could be connected to national and local Tax Officer Centres so that when issuing the e-invoice they could immediately prepare and issue the VAT discharge, whose link with vehicle registration certificate could be established. This change would not only provide greater administrative efficiency and easier citizen communications, but also a tangible proof of what Europe is for.

Easra experts  
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