Value added tax VAT: extending reduced rates to labour-intensive services (amend. Directive 77/388 /EEC)

2003/0317(CNS) - 10/02/2004 - Implementing legislative act

LEGISLATIVE ACT: Council Directive 2004/15/EC amending Directive 77/388/EEC to extend the facility allowing Member States to apply reduced rates of VAT to certain labour-intensive services. CONTENT: This decision authorises Belgium, Greece, Spain, France, Italy, Luxembourg, the Netherlands, Portugal and the UK to apply up 31 December 2005 a reduced rate of VAT on certain labour-intensive services for which they had submitted an application. ENTRY INTO FORCE: 01/01/2004.