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

2003/0317(CNS) - 10/02/2004 - Final act

PURPOSE: to extend the period of application of the facility allowing Member States to apply reduced VAT rates to some labour-intensive services, and amend Directive 77/388/EEC. LEGISLATIVE ACT: Conncil 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: Since the Council has not reached an agreement on the content of the proposal on the overall revision of reduced VAT rates, it was decided, in order to avoid legal uncertainty from 1 January 2004, to extend until 31/12/2005 the facility allowing Member States to apply reduced VAT rates to some labour-intensive services. ENTRY INTO FORCE: 21/02/2004. DATE APPLICABLE : 01/01/2004.