Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

2000/0147(CNS) - 22/03/2002 - Amended legislative proposal for reconsultation

On 18 February 2002, the Council consulted the European Parliament concerning the changing of the legal base of the amended proposal of Regulation 218/92/EEC on administrative co-operation in the field of indirect taxation (VAT). Given the fact that the Council wishes to adopt this regulation in good time, it invited the European Parliament to give its opinion on at the 11-14 March session 2002, using the urgent procedure (Article 112 of the Parliament's rules of procedure: please refer to the previous text). The Parliament, at its plenary session on 12 March 2002 decided to reject this urgent request. Taking account of the fact that the implementation of the VAT system for electronic commerce means establishing an electronic system for the exchange of information, the Council believes, highlighted in a letter dated 22 March 2002, that it is necessary to allocate sufficient time to Member States so that they can put in place, for the 01.07.2003, the technical framework necessary for the efficient working of the system. Consequently, the Council has the intention to adopt this regulation at its 7 May 2002 session. Under these conditions, the Council has decided to ask again for the urgent procedure. It is therefore asking the Parliament to make its opinion known at the latest 11 April 2002, by applying the urgent procedure provided for by Article 112 of the Parliament's rules of procedure.