Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77 /799/EEC)

2001/0134(CNS) - 06/03/2003 - Legislative proposal

The Council has changed the legal basis of both the proposed Directive and Regulation by changing them from the co-decision procedure, based on Article 95 of the EC Treaty, to the consultation procedure, based on Article 93 of the EC Treaty, for the proposed Regulation and on Articles 93 and 94 for the proposed Directive. In this context, the Council requests the consultation of the European Parliament for purposes of the final adoption of the two proposals.