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

2000/0147(CNS) - 07/06/2000 - Legislative proposal

PURPOSE : to amend Regulation 218/92/EEC regarding the confirmation of the validity of value added tax (VAT) identification numbers. CONTENT : the proposal for a Council Directive amending Directive 77/388/EEC as regards the VAT arrangements applicable to certain services supplied by electronic means requires a change to Regulation 218/92/EEC. The procedures for confirmation of the validity of the VAT tax identification number of any specified person should include those involved in the supply of certain services by electronic means. It is, therefore, necessary to extend the common system for the exchange of certain information on intra-Community transaction provided for in Article 6 of the Regulation. The Commission will allow for confirmation of validity to be furnished by electronic means. The purpose of the Regulation is to ensure the proper functioning of the internal market by enhancing the administrative co-operation between national administrations in the field of indirect taxation. The present amendment serves the same objective.