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

2001/0134(CNS) - 18/06/2001 - Legislative proposal

PURPOSE: To amend Council Directive 77/799/EEC in line with Commission proposals to create a new Regulation on administrative cooperation in the field of value added tax. To include "taxation of insurance premiums" within the scope of the Directive. CONTENT: In line with the Commission proposal to encompass all provisions for the cooperation of VAT under one Regulation, this proposal is designed to exclude all references to VAT from Directive 77/799/EEC. At the same time, the Commission proposes amending Directive 77/779/EEC to include certain taxes in the field of insurance premiums. As such all reference to VAT in Directive 77/799/EEC are to be deleted. Reference instead should be made to "taxation of insurance premiums".