Value added tax VAT: conditions laid down for invoicing (amend. Directive 77/388/EEC)

2000/0289(CNS) - 26/04/2001

The committee adopted the report by Helena TORRES MARQUES (PES, P) broadly approving the Commission proposal under the consultation procedure, albeit with a number of amendments mainly designed to improve the drafting. One amendment also aimed to introduce an element of flexibility with regard to e-invoicing that would not penalise those Member States that allow e-invoicing without any electronic signature requirements. Another sought to delay the implementation of the new legislation until 1 January 2002 to coincide with the introduction of euro notes and coins.