

Indirect taxation in the internal market: Fiscalis programme 2003-2007

2002/0015(COD) - 22/05/2002

The committee adopted the report by José Manuel GARCÍA-MARGALLO Y MARFIL (EPP-ED, E) broadly supporting the proposal under the codecision procedure (1st reading), subject to a few amendments. One amendment, on the objectives in the field of value added tax, stated that the programme should facilitate the gradual move towards the definitive VAT system based on the country of origin principle, by supporting information exchange. As regards direct taxes, another amendment stipulated that the programme should aim to promote administrative cooperation regarding the tax treatment of savings of non-residents. Other amendments sought to ensure that Parliament received the annual progress reports for the programme and called on the Commission to examine ways of organising the joint use or development of information systems or infrastructure serving similar Community programmes.