Gas and electricity: VAT rules on the place of supply (amend. Directive 77/388/EEC)

2002/0286(CNS) - 29/04/2003

The committee adopted the report by Bernhard RAPKAY (PES, D) broadly approving the proposal under the consultation procedure, subject to a number of technical and drafting amendments. These were aimed at making a clear distinction between the taxation of private final consumers and that of businesses and also at completing the definition proposed by the Commission on the supply of services (provision of acess to and of transport or transmission by electricty and gas channels) to include ancillary services, thus covering all network-related services.