Travel services: indirect taxation (VAT), administrative cooperation

2003/0057(COD) - 24/03/2003 - Legislative proposal

PURPOSE : to amend Regulation 218/92/EEC and provide that the VAT due in respect of supplies of travel services is transferred to accounts designated by the Member States of consumption. CONTENT : the amending directive to Directive 77/388/EEC provides a framework for taxing supplies of travel services in the Community effected by taxable persons who are neither established nor required to be identified for tax purposes within the Community. The Member State of consumption has primary responsibility for ensuring that non-established suppliers comply with their obligations. Therefore the information necessary to operate the special scheme for travel services supplied by operators not established in the Community as provided for in Article 26(3) of Directive 77/388/EEC should be transmitted to those Member States. The VAT due in respect of such supplies must be transferred to the accounts designated by the Member States of consumption.