

Excise duties: administrative cooperation and exchange of information (amend. Directives 77/799/EEC, 92/12/EEC)

2003/0309(CNS) - 18/12/2003 - Legislative proposal

PURPOSE : to strengthen cooperation between Member States to ensure more direct contacts between administrative departments for more effective and speedier cooperation and more frequent and faster exchange of information between national authorities and between these authorities and the Commission in order to more effectively combat fraud. **PROPOSED ACT** : Regulation of the European Parliament and of the Council. **CONTENT** : mutual assistance between Member States is essential to ensure the proper operation of the internal market, and to facilitate collection of taxes by Member States, equal treatment of traders and effective combating of fraud. In order to improve administrative cooperation in the excise field, the Commission proposes to strengthen the current instrument (Directive 77/799/EEC) by introducing a more clearly defined legal framework which will be directly applicable in all Member States. The proposal defines clear and binding rules for cooperation between Member States to ensure more direct contacts between administrative departments for more effective and speedier cooperation and more frequent and faster exchange of information between national authorities and between these authorities and the Commission in order to more effectively combat fraud.