Direct taxation and taxation of insurance premiums: administrative cooperation (amend. Directives 77/799/EEC, 92/12/EEC)

2003/0310(CNS) - 18/12/2003 - Legislative proposal

PURPOSE : to amend Council Directive 77/799/EEC concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation, certain excise duties and taxation of insurance premiums and Council Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products. PROPOSED ACT : Directive of the European Parliament and of the Council. CONTENT : the purpose of this proposal is to strengthen cooperation between tax authorities by providing them with a simple and effective legal framework to combat fraudsters on equal terms. The proposed Regulation of the European Parliament and of the Council of 8 December 2003 (COD/2003/0309) on administrative cooperation in the field of excise duties incorporates all the provisions designed to facilitate administrative cooperation in the field of excise duties contained in Council Directive 77/799/EEC and Council Directive 92/12/EEC. Directives 77/799/EEC and 92/12/EEC should therefore be amended accordingly.