

Common system of value added tax (VAT)

2004/0079(CNS) - 15/04/2004 - Legislative proposal

PURPOSE : to recast the Sixth VAT Directive for the sake of clarification without changing the substantive content of the Directive's provisions.

PROPOSED ACT: Council Directive.

CONTENT : the Commission proposes that the Sixth Directive be repealed and replaced with a new act modelled on the Directive in force. The new act proposed incorporates all the amendments made to the Sixth Directive by subsequent acts. It also contains any relevant provisions currently to be found in separate legal acts, and excludes provisions which properly belong in other acts.

In order to improve the drafting quality, the existing text has undergone numerous changes. Although the proposed changes will not affect its substantive content, they do alter the format, with the existing 53 Articles divided into 402 new Articles.

A great many of the changes are the result only of the correction of mistakes in grammar, spelling or punctuation, or of the restructuring of the text (reshuffling and renumbering of articles, paragraphs and so on, entailing adjustment of the internal references) or of the consistent application of purely technical rules of legislative drafting technique. Provisions which have been adjusted in that way are therefore regarded as unchanged.

The proposal also includes a table of contents providing an overview of the restructured text and a detailed correlation table designed to facilitate the changeover to a new act.