VAT, simplification measures: scope of certain exemptions (amend. Direct. 77/388/EEC)

1994/0062(CNS) - 02/03/1994 - Legislative proposal

The purpose of this proposal is to amend Directive 77/388 (6th VAT directive) in order to continue efforts to simplify the working of the common VAT system. The following operations are affected: - transactions, especially chain transactions, under warehousing arrangements other than customs warehousing; - the supply of services for the transport of goods and related services, when directly linked to the import of goods or intra-Community transport of goods; - the supply of goods to be carried in the personal baggage of travellers outside the Community; - the supply of goods and services benefiting bodies covered by international conventions or treaties.