# Value added tax VAT: labour-intensive services, extension of reduced rates (amend. Directive 77 /388/EEC)

2002/0230(CNS) - 03/12/2002 - Final act

PURPOSE : to extend the facility allowing Member States to apply reduced rates of VAT to certain labour-intensive services.

COMMUNITY MEASURE : Council Directive 2002/93/EC amending Directive 77/388/EEC.

CONTENT : As a result of this amending Directive, certain Member States are authorised to apply up to 31 December 2003, a reduced rate of VAT to those labour-intensive services for which they had submitted an application. It should be noted that the Council has also adopted a decision which extends the period of application of Decision 185/2000/EC to 31 December 2003. This authorises Belgium, the Netherlands, Greece, Spain France, Italy, Portugal and the United Kingdom to apply a reduced rate of VAT to labour-intensive services.

ENTRY INTO FORCE : 07/12/2002.