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

1994/0062(CNS) - 10/04/1995 - Final act

Council Directive 95/7/EC amended Directive 77/388/EEC (Sixth VAT Directive) and introduced new measures to simply the VAT collection system. The directive laid down a series of measures to simplify the tax treatment applied to certain commercial transactions to the benefit of operators and administrations in the Member States. The following aspects were covered: - transactions, particularly chain transactions, involving goods which were intended to be placed 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. Date of entry into force: 1 January 1996.