Value added tax VAT: verification, refund system, administrative cooperation measures

1998/0210(CNS) - 14/01/1999 - Text adopted by Parliament, 1st reading/single reading

The Parliament, in approving its opinion on verification measures relating to VAT refunds and administrative co-operation measures, drafted by Mr. Riccardo GAROSCI (I, EPP), adopted the following two amendments : - if it cannot be ascertained that an expenditure is of a business nature and the tax authorities therefore require the taxable person to have the items on the invoice translated, the costs of external translation shall be borne by the tax authority ; - the Member State of deduction shall inform the Commission and the other Member States in good time of all modifications made to national provisions on VAT which may allow the Member State of deduction to combat possible attempts at evasion or fraud more effectively.