EAGGF, agricultural levies, custom duties, VAT, excise duties: recovery of claims (amend. direct. 76/308/EEC)

1998/0206(CNS) - 12/02/1999 - Text adopted by Parliament, 1st reading/single reading

MEPs voted to adopt the Commission's proposal to strengthen co-operation between Member States designed to combat tax evasion and VAT fraud. The Parliament's Rapporteur was Mr. Otto Bardong (D, EPP). The Parliament's main amendments were as follows : - the Directive should include measures covering both national claims and claims payable to the Community budget, while affirming the latter's precedence when they are in competition with national claims. - Articles 4, 5 and 6 shall apply only to claims not more than five years old (instead of three years in the Commission's proposal). - Where recovery poses a specific problem, concerns a very large amount or relates to the fight against organised crime, the applicant and requested authorities may agree reimbursement arrangements specific to the cases in question.