# Tax treatment: permanent or temporary transfer of turism vehicles

1998/0025(CNS) - 18/06/1998 - Text adopted by Parliament, 1st reading/single reading

In adopting the report by Mr Graham WATSON (ELDR, UK), the European Parliament endorsed the proposal subject to three amendments seeking to clarify the Commission's text. Parliament takes the view that, where vehicles, during temporary use in another Member State, are irretrievably damaged and disposed of with a view to being scrapped or destroyed, then the owners should not incur liability to taxation as a result. In addition those concerned should have the choice of whether to pay the tax of the Member State or to remove the vehicle from the Member State without payment of tax.