Value added tax VAT: taxation of agricultural outputs (amend. Direct. 77/388/EEC)

1994/0324(CNS) - 22/09/1995 - Text adopted by Parliament, partial vote at 1st reading/single reading

In adopting the report by Mr Alman METTEN (PSE), Parliament proposed including in Annex H of the 6th VAT Directive (products subjected to reduced rates of VAT) the provision of services entailing a high intensity of low-skilled labour, as a first fiscal step towards the promotion of employment, the more sparing use of raw materials and the prevention of the black market in jobs. Similarly, Parliament proposed including on this list those products bearing the European environment-friendly label which are not subjected to significant cross-border competition.