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

1994/0324(CNS) - 12/12/1995 - Text adopted by Parliament, 1st reading/single reading

In adopting the report by Mr METTEN (PSE, NL), the European Parliament approved the proposal for a directive with the amendments adopted at the plennary sitting of 22 September 1995 and with an additional amendment: - The Commission shall commission an external study on the potential impact on employment creation of fiscal instruments and, in particular, a reduced VAT rate to be applied to services and entailing a high intensity of low-skilled labour in sectors with social, cultural or environmentally-friendly character; - this study shall be submitted to the EP and the Council before the Commission hands over its report on the possible review of the scope of the reduced rates, as laid down in the 6th VAT directive.