Direct taxation and taxation of insurance premiums: administrative cooperation (amend. Directives 77/799/EEC, 92/12/EEC)

2003/0310(CNS) - 16/11/2004 - Final act

PURPOSE : to enable closer cooperation between Community tax authorities and between the latter and the Commission based on common principles is required to effectively combat excise duty fraud.

LEGISLATIVE ACT : Council Directive 2004/106/EC amending Directives 77/799/EEC concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation, certain excise duties and taxation of insurance premiums and 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products

CONTENT : Regulation 2073/2004/EC on administrative cooperation in the field of excise duties incorporates all the provisions designed to facilitate administrative cooperation in the field of excise duties contained in Directives 77/799/EEC and 92/12/EEC with the exception of mutual assistance provided for by Council Directive 76/308/EEC. Council Directive 2004/56/EC amending Directive 77/799/EEC requires Member States to bring into force the laws necessary to comply with it before 1 January 2005. These provisions apply in the field of direct taxation, certain excise duties and taxation of insurance premiums.

Since Directive 77/799/EEC will not apply to excise duties, pursuant to this Directive, as from 1 July 2005, it is not appropriate that Member States be required to adopt provisions which are bound to cease to apply within a short time. Therefore, this Regulation permits Member States not to adopt the provisions necessary to comply with Directive 2004/56/EC concerning excise duties, without prejudice to the obligation to adopt such provisions in respect of other taxes to which Directive 77/799/EC applies. Directives 77/799/EEC and 92/12/EEC are amended accordingly.

ENTRY INTO FORCE : 24/12/2004.

DATE OF TRANSPOSITION : 30/06/2005.

DATE OF APPLICATION : 1/07/2005.