

Value added tax (VAT): period of application of the VAT arrangements applicable to radio and television broadcasting services and certain electronically supplied services

2006/0245(CNS) - 13/12/2006 - Text adopted by Parliament, 1st reading/single reading

In adopting the report drafted by Zsolt László **BECSEY** (EPP-ED, HU), the European Parliament proposes to extend the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services until 31 December 2009 (the Commission had stated 31 December 2008 in its initial proposal.). The amendment aims to give more time to the Council to ensure the consistent application and harmonisation of different provisions of E-Commerce VAT Directive (2002/38/EC), the proposal for establishing "One Stop Shop (OSS)" package (COM(2004)0728) and the proposal place of supply of services (COM(2005)0334 which politically relates to the whole VAT package.

The European Parliament sees the importance of legal and economic consistency - especially, as regards the different deadlines (for length of tax period, record keeping obligation and filing tax return) - between the concerning VAT regulations. Until 31 December 2009 the Council should finish the unification of the above-mentioned VAT schemes and transpose them in a uniform structure into the basic Council Directive 77/388/EC. The amendment also states that the Commission shall adopt any proposal for possible prolongation of the regime in good time before its expiry in order to allow the European Parliament sufficient time within which to express its opinion in accordance with Article 93 of the Treaty.