Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77 /799/EEC)

2001/0134(CNS) - 07/10/2003 - Final act

PURPOSE : to extend the scope of mutual assistance laid down by Directive 77/99/EEC to taxation of insurance premiums referred to in Directive 76/308/EEC. LEGISLATIVE ACT : Council Directive 2003 /93/EC amending Council Directive 77/799/EEC concerning mutual assistance by the competent authorities of the Member States in the field of direct and indirect taxation. CONTENT : Council Regulation 218/92/EEC, which supplemented, as regards VAT, the system of cooperation established by Council Directive 77/799/EEC has been replaced by Council Regulation 1798/2003/EC on administrative cooperation in the field of value added tax and repealing Regulation 218/92/EEC. The latter Regulation sets out all the provisions relating to administrative cooperation in the field of VAT, with the exception of mutual assistance as provided for by Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. This directive amends Directive 77 /799/EEC so that the scope of mutual assistance laid down by Directive 77/799/EEC is extended to taxation of the insurance premiums referred to in Directive 76/308/EEC so as to better protect the financial interests of the Member States and the neutrality of the internal market. In addition, there are provisions on secrecy of information. DATE OF TRANPOSITION : 31/12/2003. ENTRY INTO FORCE : 15/10/2003.