## Basic information

| | |
|---|---|
| **1994/0197(CNS)**<br><br>CNS - Consultation procedure<br>Directive | Procedure lapsed or withdrawn |
| Value added tax VAT: exemption on the final importation of certain goods<br><br>**Subject**<br><br>2.70.02 Indirect taxation, VAT, excise duties | |

## Key players

| | | | |
|---|---|---|---|
| European Parliament | **Committee responsible** | **Rapporteur** | **Appointed** |
| | ECON Economic and Monetary Affairs, Industrial Policy | CASSIDY Bryan M.D. (PPE) | 04/11/1994 |
| Council of the European Union | **Council configuration** | **Meetings** | **Date** |
| | Economic and Financial Affairs ECOFIN | 1781 | 1994-07-27 |

## Key events

| Date | Event | Reference | Summary |
|---|---|---|---|
| 27/07/1994 | Debate in Council | | |
| 10/09/1994 | Additional information | | Summary |
| 15/09/1994 | Legislative proposal published | COM(1994)0370 | Summary |
| 16/01/1995 | Committee referral announced in Parliament | | |
| 24/05/1995 | Vote in committee | | Summary |
| 24/05/1995 | Committee report tabled for plenary, 1st reading/single reading | A4-0124/1995 | |
| 16/06/1995 | Debate in Parliament | | Summary |
| 11/12/2001 | End of procedure in Parliament | | |
| 11/12/2001 | Additional information | | Summary |

## Technical information

| | |
|---|---|
| **Procedure reference** | 1994/0197(CNS) |
| **Procedure type** | CNS - Consultation procedure |
| **Procedure subtype** | Recast |

| | |
|---|---|
| **Legislative instrument** | Directive |
| **Legal basis** | EC Treaty (after Amsterdam) EC 093 |
| **Stage reached in procedure** | Procedure lapsed or withdrawn |
| **Committee dossier** | ECON/4/06338 |

## Documentation gateway

**European Parliament**

| Document type | Committee | Reference | Date | Summary |
|---|---|---|---|---|
| Committee report tabled for plenary, 1st reading/single reading | | A4-0124/1995<br>OJ C 166 03.07.1995, p. 0004 | 24/05/1995 | |
| Text adopted by Parliament, 1st reading/single reading | | T4-0322/1995<br>OJ C 166 03.07.1995, p. 0163-0203 | 16/06/1995 | Summary |

**European Commission**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Legislative proposal | COM(1994)0370<br>OJ C 282 08.10.1994, p. 0003 | 15/09/1994 | Summary |

**Other institutions and bodies**

| Institution/body | Document type | Reference | Date | Summary |
|---|---|---|---|---|
| EESC | Economic and Social Committee: opinion, report | CES1401/1994<br>OJ C 397 31.12.1994, p. 0050 | 21/12/1994 | Summary |

## Additional information

| Source | Document | Date |
|---|---|---|
| European Commission | EUR-Lex | |

# Value added tax VAT: exemption on the final importation of certain goods

1994/0197(CNS) - 16/06/1995 - Text adopted by Parliament, 1st reading/single reading

The European Parliament approved the Commission proposal with the amendments tabled by the EP to the proposal for a regulation laying down the cases where relief from import duties could be granted, stipulating that: - sparkling wines be classified with wines rather than spirits (relief would thus be granted for 2 litres); - special relief be granted for perfume (50 grams) and eaux de toilette (0.25 litres); - collectors' pieces and works of art not intended for sale, imported by public galleries, museums and other institutions approved by the Member States be admitted free of import duties; - educational, scientific and cultural articles produced by the United Nations or any of its agencies, whoever the consignee and whatever the intended use of such materials, be admitted free of import duties; - where relief from import duties was dependent upon the goods being put to a particular use, the customs authorities should notify the customs authorities of the Member State where the goods were to be used; - that within three years of the date of entry into force of the regulation, the Commission should forward to Parliament and the Council a report including an estimate of the cost of the reliefs covered by the regulation accompanied, where necessary, by recommendations concerning appraisals of the control systems established by the Member States.

# Value added tax VAT: exemption on the final importation of certain goods

1994/0197(CNS) - 15/09/1994 - Legislative proposal

The proposal for a directive aimed to amend Article 14(1)(d) of Directive 77/388/EEC which stipulated that the Member States should exempt the final importation of goods qualifying for exemptions from customs duties other than those provided for in the Common Customs Tariff or those that would be likely to qualify if they were imported from a third country. The aim was to achieve the greatest possible parallelism between the system for customs duties and that for VAT. To this end, the Commission proposed replacing Directive 83/191/EEC and opted for another legislative technique, in place of reproducing almost all of the customs text in the fiscal field, namely referral back to the customs regulation. As a result, the directive stipulated that the Member States should grant VAT exemptions for certain final importations of goods under the same conditions and limits as those laid down by the customs provisions. However, the Commission maintained in its proposal most of the specific fiscal provisions that currently applied with respect to the customs provisions. Consequently, certain imports likely to give rise to customs duties on imports were excluded from the tax exemption: this was the case for example for educational, scientific and cultural materials. Furthermore, the Member States could exclude from exemption from VAT certain goods affected by customs duties: this was the case for goods of negligible value imported by way of mail order. The proposal also stipulated that the tax exemption for certain imports of goods was subject to specific conditions: for example, articles intended for disabled persons. Finally, the possibility of maintaining certain specific tax exemptions resulting from international agreements was maintained.

# Value added tax VAT: exemption on the final importation of certain goods

1994/0197(CNS) - 21/12/1994 - Economic and Social Committee: opinion, report