Basic information

1998/0025(CNS) CNS - Consultation procedure Directive	Procedure lapsed or withdrawn
Tax treatment: permanent or temporary transfer of turism vehicles **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs, Industrial Policy	WATSON Sir Graham (ELDR)	24/03/1998

Committee for opinion	Rapporteur for opinion	Appointed
JURI Legal Affairs, Citizens' Rights	The committee decided not to give an opinion.	

Council of the European Union

European Commission

Commission DG	Commissioner
Taxation and Customs Union	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
10/02/1998	Legislative proposal published	COM(1998)0030	Summary
13/03/1998	Committee referral announced in Parliament		
03/06/1998	Vote in committee		Summary
03/06/1998	Committee report tabled for plenary, 1st reading/single reading	A4-0217/1998	
17/06/1998	Debate in Parliament		
16/04/1999	Modified legislative proposal published	COM(1999)0165	Summary
07/03/2015	Proposal withdrawn by Commission		

Technical information	
Procedure reference	1998/0025(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the European Union TFEU 113
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/4/09843

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A4-0217/1998 OJ C 210 06.07.1998, p. 0007	03/06/1998	
Text adopted by Parliament, 1st reading/single reading		T4-0365/1998 OJ C 210 06.07.1998, p. 0171-0204	18/06/1998	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(1998)0030 OJ C 108 07.04.1998, p. 0075	10/02/1998	Summary
Modified legislative proposal	COM(1999)0165 OJ C 145 26.05.1999, p. 0006	16/04/1999	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0793/1998 OJ C 235 27.07.1998, p. 0031	27/05/1998	

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Tax treatment: permanent or temporary transfer of turism vehicles

1998/0025(CNS) - 16/04/1999 - Modified legislative proposal

The amended proposal retains the two amendments adopted by the European Parliament.

Tax treatment: permanent or temporary transfer of turism vehicles

1998/0025(CNS) - 18/06/1998 - Text adopted by Parliament, 1st reading/single reading

In adopting the report by Mr Graham WATSON (ELDR, UK), the European Parliament endorsed the proposal subject to three amendments seeking to clarify the Commission's text. Parliament takes the view that, where vehicles, during temporary use in another Member State, are irretrievably damaged and disposed of with a view to being scrapped or destroyed, then the owners should not incur liability to taxation as a result. In addition those concerned should have the choice of whether to pay the tax of the Member State or to remove the vehicle from the Member State without payment of tax.

Tax treatment: permanent or temporary transfer of turism vehicles

1998/0025(CNS) - 10/02/1998 - Legislative proposal

OBJECTIVE: the proposed directive aims to simplify the conditions and procedures relating to private motor vehicles moved permanently or temporarily to another Member State. The objective is to bring the tax treatment of private motor vehicles accompanying individuals moving from one Member State to another more closely into line with the principles and rules of the single market. SUBSTANCE: the proposed directive is intended to replace Directive 83/182/EEC on tax exemptions within the Community for certain means of transport imported into one Member State from another and Directive 83/183/EEC (amended by Directive 89/604/EEC), on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals. The proposed measures cover two broad categories: (1) firstly, in the case of transfer of residence, it is proposed that Member States should not impose registration taxes or similar taxes on vehicles brought into their territory by individuals who are transferring their place of residence to their territory from another Member State; (2) as regards temporary movements, the main thrust of the proposal is to ensure a satisfactory continuation of the right of an individual to use a vehicle temporarily in a Member State other than that in which he resides; the key element here is the right to use a vehicle for up to six months in any 12 month period. A number of additional elements are being introduced, in particular: - greater freedom to use rental cars in Member States other than those where they are registered, - the right of family members to use the vehicle, - greater flexibility concerning the rights of persons who work in a Member State other than that where they reside and vehicles provided by employers. The proposal also envisages a greater onus on the competent authorities of Member States to communicate bilaterally in the event of a dispute concerning a persons' alleged place of residence, and emphasizes that, in cases where national law is infringed, any consequent action or sanction must be proportionate.