Basic information

1998/0210(CNS) CNS - Consultation procedure Regulation	Procedure lapsed or withdrawn
Value added tax VAT: verification, refund system, administrative cooperation measures **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Key players

Council of the European Union	
European Commission	**Commission DG** / **Commissioner** Taxation and Customs Union /

Key events

Date	Event	Reference	Summary
17/06/1998	Legislative proposal published	COM(1998)0377	Summary
14/09/1998	Committee referral announced in Parliament		
08/12/1998	Vote in committee		Summary
08/12/1998	Committee report tabled for plenary, 1st reading/single reading	A4-0490/1998	
13/01/1999	Debate in Parliament		
17/03/2006	Additional information		Summary

Technical information

Procedure reference	1998/0210(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/4/10395

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A4-0490/1998 OJ C 104 14.04.1999, p. 0004	08/12/1998	
Text adopted by Parliament, 1st reading/single reading		T4-0032/1999 OJ C 104 14.04.1999, p. 0103-0126	14/01/1999	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(1998)0377	17/06/1998	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0071/1999 OJ C 101 12.04.1999, p. 0073	28/01/1999	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Value added tax VAT: verification, refund system, administrative cooperation measures

1998/0210(CNS) - 14/01/1999 - Text adopted by Parliament, 1st reading/single reading

The Parliament, in approving its opinion on verification measures relating to VAT refunds and administrative co-operation measures, drafted by Mr. Riccardo GAROSCI (I, EPP), adopted the following two amendments : - if it cannot be ascertained that an expenditure is of a business nature and the tax authorities therefore require the taxable person to have the items on the invoice translated, the costs of external translation shall be borne by the tax authority ; - the Member State of deduction shall inform the Commission and the other Member States in good time of all modifications made to national provisions on VAT which may allow the Member State of deduction to combat possible attempts at evasion or fraud more effectively.

Value added tax VAT: verification, refund system, administrative cooperation measures

1998/0210(CNS) - 17/06/1998 - Legislative proposal

PURPOSE: in coordination with the proposal to amend the Sixth Directive regarding the rules governing the right to deduct Value Added Tax, to propose a regulation on verification measures, measures relating to the refund system and administrative cooperation measures necessary for the application of that Directive. CONTENT: The substance of this proposal is as follows: - provide for the introduction of a debt compensation and refund system which operates bilaterally between the Member States. - as a derogation from the principles of the present VAT system for those cases currently covered by the Eighth Directive, assign to the Member State of purchase responsibility for verifying that the VAT has been paid. - provide for additional short-term verification measures, resulting in a several-stage verification process where, for each stage, the financial responsibilities of the Member States concerned are established.