Basic information

2000/0147(CNS) CNS - Consultation procedure Regulation	Procedure completed
Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	GARCÍA-MARGALLO Y MARFIL José Manuel (PPE-DE)	19/06/2000

Former committee responsible	Former rapporteur	Appointed
ECON Economic and Monetary Affairs	GARCÍA-MARGALLO Y MARFIL José Manuel (PPE-DE)	19/06/2000

Committee for opinion	Rapporteur for opinion	Appointed
JURI Legal Affairs and Internal Market	CROWLEY Brian (UEN)	07/01/2002

Former committee for opinion	Former rapporteur for opinion	Appointed
JURI Legal Affairs and Internal Market	WALLIS Diana (ELDR)	12/07/2000
ITRE Industry, External Trade, Research, Energy	FORD Glyn (PSE)	12/07/2000

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2424	2002-05-07

European Commission

Commission DG	Commissioner
Taxation and Customs Union	

Key events

Date	Event	Reference	Summary
07/06/2000	Legislative proposal published	COM(2000)0349	Summary
02/10/2000	Committee referral announced in Parliament		
28/11/2000	Vote in committee		
28/11/2000	Committee report tabled for plenary, 1st reading/single reading	A5-0362/2000	
13/12/2000	Debate in Parliament		
14/12/2000	Decision by Parliament	T5-0572/2000	Summary
18/02/2002	Formal reconsultation of Parliament		
22/03/2002	Amended legislative proposal for reconsultation published	05954/2002	Summary
23/04/2002	Vote in committee		
23/04/2002	Committee report tabled for plenary, reconsultation	A5-0140/2002	
25/04/2002	Decision by Parliament	T5-0197/2002	Summary
07/05/2002	Act adopted by Council after consultation of Parliament		
07/05/2002	End of procedure in Parliament		
15/05/2002	Final act published in Official Journal		

Technical information

Procedure reference	2000/0147(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	EC Treaty (after Amsterdam) EC 093 Rules of Procedure EP 170
Stage reached in procedure	Procedure completed

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0362/2000 OJ C 232 17.08.2001, p. 0008	28/11/2000	
Text adopted by Parliament, 1st reading/single reading		T5-0572/2000 OJ C 232 17.08.2001, p. 0202-0301	14/12/2000	Summary
Committee final report tabled for plenary, reconsultation		A5-0140/2002	23/04/2002	

Text adopted by Parliament after reconsultation		T5-0197/2002 OJ C 131 05.06.2003, p. 0016-0113 E	25/04/2002	Summary

Council of the EU

Document type	Reference	Date	Summary
Amended legislative proposal for reconsultation	05954/2002	22/03/2002	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2000)0349	07/06/2000	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1439/2000 OJ C 116 20.04.2001, p. 0059	29/11/2000	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Regulation 2002/0792
OJ L 128 15.05.2002, p. 0001-0003 Summary

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

2000/0147(CNS) - 07/06/2000 - Legislative proposal

PURPOSE : to amend Regulation 218/92/EEC regarding the confirmation of the validity of value added tax (VAT) identification numbers. CONTENT : the proposal for a Council Directive amending Directive 77/388/EEC as regards the VAT arrangements applicable to certain services supplied by electronic means requires a change to Regulation 218/92/EEC. The procedures for confirmation of the validity of the VAT tax identification number of any specified person should include those involved in the supply of certain services by electronic means. It is, therefore, necessary to extend the common system for the exchange of certain information on intra-Community transaction provided for in Article 6 of the Regulation. The Commission will allow for confirmation of validity to be furnished by electronic means. The purpose of the Regulation is to ensure the proper functioning of the internal market by enhancing the administrative co-operation between national administrations in the field of indirect taxation. The present amendment serves the same objective.

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

2000/0147(CNS) - 25/04/2002 - Text adopted by Parliament after reconsultation

The European Parliament adopted the report by Mr José Manuel GARCIA-MARGALLO Y MARFIL (EPP-ED, E) which rejects the change in legal basis proposed by the Council to a proposal on VAT and e-commerce from codecision to consultation. The resolution calls on the Council to transmit the common position to the Parliament.

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

2000/0147(CNS) - 14/12/2000 - Text adopted by Parliament, 1st reading/single reading

The European Parliament voted to endorse the text drafted by Mr José Manuel GARCIA-MARGALLO Y MARFIL (EPP/ED, E) in relation to administrative cooperation in the field of indirect taxation.

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

2000/0147(CNS) - 22/03/2002 - Amended legislative proposal for reconsultation

On 18 February 2002, the Council consulted the European Parliament concerning the changing of the legal base of the amended proposal of Regulation 218/92/EEC on administrative co-operation in the field of indirect taxation (VAT). Given the fact that the Council wishes to adopt this regulation in good time, it invited the European Parliament to give its opinion on at the 11-14 March session 2002, using the urgent procedure (Article 112 of the Parliament's rules of procedure: please refer to the previous text). The Parliament, at its plenary session on 12 March 2002 decided to reject this urgent request. Taking account of the fact that the implementation of the VAT system for electronic commerce means establishing an electronic system for the exchange of information, the Council believes, highlighted in a letter dated 22 March 2002, that it is necessary to allocate sufficient time to Member States so that they can put in place, for the 01.07.2003, the technical framework necessary for the efficient working of the system. Consequently, the Council has the intention to adopt this regulation at its 7 May 2002 session. Under these conditions, the Council has decided to ask again for the urgent procedure. It is therefore asking the Parliament to make its opinion known at the latest 11 April 2002, by applying the urgent procedure provided for by Article 112 of the Parliament's rules of procedure.

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

2000/0147(CNS) - 07/05/2002 - Final act

PURPOSE : to amend the rules regarding electronic commerce in the area of Value Added Tax. COMMUNITY MEASURE : Council Regulation 792 /2002/EC amending temporarily Regulation 218/92/EEC on administrative cooperation in the field of indirect taxation (VAT) as regards additional measures regarding electronic commerce. CONTENT : This Regulation, together with Directive 2002/38/EC (please see CNS000148) apply to broadcasting and television services supplied electronically. The major innovation introduced is the requirement that operators in third countries (providing the service concerned) should invoice non-registered clients established in the EU for VAT. Such operators should therefore register for VAT in the Member State of their choosing. The rate of VAT applied will always be that of the Member State where the consumer is established. The Member State of registration (or identification) will be required to redistribute VAT receipts among consumer countries. This provision will apply solely to Business to Consumer Commerce. EU operators will no longer be required to charge VAT when supplying services electronically outside the EU. The rules also contain a number of facilitation and simplification measures aimed at easing the compliance burden. DATE OF APPLICATION: 01/07/03 for a period of three years with regard to some provisions. ENTRY INTO FORCE : 22/05/02.