Basic information

2000/0289(CNS) CNS - Consultation procedure Directive	Procedure completed
Value added tax VAT: conditions laid down for invoicing (amend. Directive 77/388/EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	TORRES MARQUES Helena (PSE)	08/01/2001

Committee for opinion	Rapporteur for opinion	Appointed
JURI Legal Affairs and Internal Market	The committee decided not to give an opinion.	
ITRE Industry, External Trade, Research, Energy	PLOOIJ-VAN GORSEL Elly (ELDR)	13/02/2001

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2393	2001-12-04
Competitiveness (Internal Market, Industry, Research and Space)	2403	2001-12-20

European Commission

Commission DG	Commissioner
Taxation and Customs Union	

Key events

Date	Event	Reference	Summary
17/11/2000	Legislative proposal published	COM(2000)0650	Summary
18/01/2001	Committee referral announced in Parliament		
26/04/2001	Vote in committee		Summary

26/04/2001	Committee report tabled for plenary, 1st reading/single reading	A5-0149/2001	
12/06/2001	Debate in Parliament		
13/06/2001	Decision by Parliament	T5-0326/2001	Summary
20/12/2001	Act adopted by Council after consultation of Parliament		
20/12/2001	End of procedure in Parliament		
17/01/2002	Final act published in Official Journal		

Technical information

Procedure reference	2000/0289(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure completed
Committee dossier	ECON/5/14253

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0149/2001	26/04/2001	
Text adopted by Parliament, 1st reading/single reading		T5-0326/2001 OJ C 053 28.02.2002, p. 0134-0216 E	13/06/2001	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2000)0650 OJ C 096 27.03.2001, p. 0145 E	17/11/2000	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0527/2001 OJ C 193 10.07.2001, p. 0053	26/04/2001	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act	
Directive 2001/0115 OJ L 015 17.01.2002, p. 0024-0028	Summary

Value added tax VAT: conditions laid down for invoicing (amend. Directive 77/388/EEC)

2000/0289(CNS) - 17/11/2000 - Legislative proposal

PURPOSE : to amend the Sixth VAT Directive with a view to simplifying, modernising and harmonising the provisions concerning the obligation to issue invoices. CONTENT : the provisions laid down in this proposal form a coherent and integrated approach to simplifying and modernising the provisions applied to invoicing within the European Community, by establishing a more fully-harmonised legal framework. This harmonisation, however, is limited to those aspects of invoicing where it answers a real need and leaves the Member States to define for themselves all other conditions which do not necessarily have to be defined at Community level. In this way the principle of subsidiarity is entirely respected. Nevertheless, this flexibility given to the Member States is limited by the freedoms enshrined in the Treaty, and therefore has to respect the principle of "proportionality" as espoused in the jurisprudence of the Court of Justice of the European Communities. This proposal is also restricted to the invoicing conditions imposed by VAT legislation. Clearly, there also exists other provisions which cannot be harmonised or simplified by this proposed amendment to the Sixth Directive. The aim of the proposal is to ensure that the conditions imposed are satisfactory for VAT purposes and permit the granting of the right to deduction. It in no way affects any further need to simplify other invoicing obligations either at Community or national level. This proposal should in itself lead to a substantial simplification of the obligations on traders, in particular those who conduct cross-border operations. In addition, it should facilitate the development of electronic invoicing and thus of electronic commerce, while providing the tax administrations with sufficient guarantees that the security they require will not be compromised.

Value added tax VAT: conditions laid down for invoicing (amend. Directive 77/388/EEC)

2000/0289(CNS) - 20/12/2001 - Final act

PURPOSE : to harmonise the conditions laid down for value added tax (VAT) invoicing. COMMUNITY MEASURE : Council Directive 115/2001/EC amending Directive 77/388/EEC with a view to simplifying, modernising, and harmonising the conditions laid down for invoicing in respect of VAT. CONTENT : The current conditions laid down for invoicing in the Sixth Council Directive 77/388/EEC are relatively few, thus leaving it to the Member States to define the most important conditions. At the same time, the conditions are no longer appropriate given the development of new invoicing technologies and methods. In order to ensure that the internal market functions properly, this Directive establishes a list, harmonised at Community level, of the particulars that must appear on invoices for the purposes of VAT. It also establishes a number of common arrangements governing the use of electronic invoicing and the electronic storage of invoices, as well as for self-billing and the outsourcing of invoicing operations. The Directive also provides that the storage of invoices must comply with the conditions laid down by Directive 95/46/EC on the protection of individuals with regard to the processing of personal data and on the free movement of such data. Since the introduction of transition VAT arrangements in 1993, Greece has adopted the prefix EL rather than the prefix GR laid down in the ISO International Standard No 3166. Given the consequences of amending the prefix in all Member States, the Directive lays down an exception for Greece providing that the ISO Standard does not apply in Greece. DATE OF TRANSPOSITION : 01/01/04 ENTRY INTO FORCE : 06/02/02.

Value added tax VAT: conditions laid down for invoicing (amend. Directive 77/388/EEC)

2000/0289(CNS) - 13/06/2001 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the report by Mrs Helena TORRES MARQUES (PES, P) which aims to ease the administrative burden on businesses trading across countries by replacing 15 different national rules gverning VAT invoices with one simple set of rules. (Please refer to the previous document).