Basic information

2001/0134(CNS) CNS - Consultation procedure Directive	Procedure completed
Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77/799/EEC) **Subject** 2.70.01 Direct taxation 2.70.02 Indirect taxation, VAT, excise duties 2.80 Cooperation between administrations	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	KAUPPI Piia-Noora (PPE-DE)	10/07/2001

Committee for opinion	Rapporteur for opinion	Appointed
JURI Legal Affairs and Internal Market	GIL-ROBLES GIL-DELGADO José María (PPE-DE)	21/05/2003

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2530	2003-10-07
Economic and Financial Affairs ECOFIN	2485	2003-02-18

European Commission

Commission DG	Commissioner
Taxation and Customs Union	

Key events

Date	Event	Reference	Summary
18/06/2001	Legislative proposal published	COM(2001)0294	Summary
02/07/2001	Committee referral announced in Parliament		
19/12/2001	Vote in committee		Summary
19/12/2001	Committee report tabled for plenary, 1st reading/single reading	A5-0466/2001	

05/02/2002	Debate in Parliament		
06/02/2002	Decision by Parliament	T5-0041/2002	Summary
08/11/2002	Formal reconsultation of Parliament		
08/11/2002	Amended legislative proposal for reconsultation published	N5-0536/2002	
18/02/2003	Debate in Council		
06/03/2003	Legislative proposal published	06930/2003	Summary
08/07/2003	Vote in committee		Summary
08/07/2003	Committee report tabled for plenary, reconsultation	A5-0262/2003	
02/09/2003	Decision by Parliament	T5-0351/2003	Summary
07/10/2003	Act adopted by Council after consultation of Parliament		
07/10/2003	End of procedure in Parliament		
15/10/2003	Final act published in Official Journal		

Technical information

Procedure reference	2001/0134(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 094 EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure completed
Committee dossier	ECON/5/16026 ECON/5/14891

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0466/2001	19/12/2001	
Text adopted by Parliament, 1st reading/single reading		T5-0041/2002 OJ C 284 21.11.2002, p. 0121-0191 E	06/02/2002	Summary
Committee final report tabled for plenary, reconsultation		A5-0262/2003	08/07/2003	
Text adopted by Parliament after reconsultation		T5-0351/2003 OJ C 076 25.03.2004, p. 0036-0081 E	02/09/2003	Summary

Council of the EU

Document type	Reference	Date	Summary

Amended legislative proposal for reconsultation	N5-0536/2002	08/11/2002	
Legislative proposal	06930/2003	06/03/2003	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2001)0294	18/06/2001	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0037/2002 OJ C 080 03.04.2002, p. 0076	16/01/2002	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Directive 2003/0093
OJ L 264 15.10.2003, p. 0023-0024 Summary

Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77/799/EEC)

2001/0134(CNS) - 18/06/2001 - Legislative proposal

PURPOSE: To amend Council Directive 77/799/EEC in line with Commission proposals to create a new Regulation on administrative cooperation in the field of value added tax. To include "taxation of insurance premiums" within the scope of the Directive. CONTENT: In line with the Commission proposal to encompass all provisions for the cooperation of VAT under one Regulation, this proposal is designed to exclude all references to VAT from Directive 77/799/EEC. At the same time, the Commission proposes amending Directive 77/779/EEC to include certain taxes in the field of insurance premiums. As such all reference to VAT in Directive 77/799/EEC are to be deleted. Reference instead should be made to "taxation of insurance premiums".

Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77/799/EEC)

2001/0134(CNS) - 02/09/2003 - Text adopted by Parliament after reconsultation

The European Parliament adopted a resolution drawn up by Piia-Noora KAUPPI (EPP-ED, Finland) confirming its opinion at first reading concerning the change of legal basis of the proposal. (Please see the summary dated 08/07/03.)

Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77/799/EEC)

2001/0134(CNS) - 07/10/2003 - Final act

PURPOSE : to extend the scope of mutual assistance laid down by Directive 77/99/EEC to taxation of insurance premiums referred to in Directive 76/308/EEC. LEGISLATIVE ACT : Council Directive 2003/93/EC amending Council Directive 77/799/EEC concerning mutual assistance by the competent authorities of the Member States in the field of direct and indirect taxation. CONTENT : Council Regulation 218/92/EEC, which supplemented, as regards VAT, the system of cooperation established by Council Directive 77/799/EEC has been replaced by Council Regulation 1798/2003/EC on administrative cooperation in the field of value added tax and repealing Regulation 218/92/EEC. The latter Regulation sets out all the provisions relating to administrative cooperation in the field of VAT, with the exception of mutual assistance as provided for by Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. This directive amends Directive 77/799/EEC so that the scope of mutual assistance laid down by Directive 77/799/EEC is extended to taxation of the insurance premiums referred to in Directive 76/308/EEC so as to better protect the financial interests of the Member States and the neutrality of the internal market. In addition, there are provisions on secrecy of information. DATE OF TRANPOSITION : 31/12/2003. ENTRY INTO FORCE : 15/10/2003.

Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77/799/EEC)

2001/0134(CNS) - 06/03/2003 - Legislative proposal

The Council has changed the legal basis of both the proposed Directive and Regulation by changing them from the co-decision procedure, based on Article 95 of the EC Treaty, to the consultation procedure, based on Article 93 of the EC Treaty, for the proposed Regulation and on Articles 93 and 94 for the proposed Directive. In this context, the Council requests the consultation of the European Parliament for purposes of the final adoption of the two proposals.

Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77/799/EEC)

2001/0134(CNS) - 06/02/2002 - Text adopted by Parliament, 1st reading/single reading

The European Parliament approved without amendment the report by Piia-Noora KAUPPI (EPP/ED, Fin) on mutual assistance by the competent authorities as part of the campaign to combat VAT fraud.