Basic information

2003/0057(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure lapsed or withdrawn
Travel services: indirect taxation (VAT), administrative cooperation **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)	09/04/2003

Committee for opinion	Rapporteur for opinion	Appointed
RETT Regional Policy, Transport and Tourism		

Council of the European Union

European Commission

Commission DG	Commissioner
Taxation and Customs Union	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
24/03/2003	Legislative proposal published	COM(2003)0078	Summary
27/03/2003	Committee referral announced in Parliament, 1st reading		
17/06/2003	Vote in committee, 1st reading		Summary
17/06/2003	Committee report tabled for plenary, 1st reading	A5-0231/2003	
02/09/2003	Decision by Parliament, 1st reading	T5-0347/2003	Summary
21/05/2014	Proposal withdrawn by Commission		Summary

Technical information

Procedure reference	2003/0057(COD)

Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	Treaty on the Functioning of the European Union TFEU 114-p1
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/5/19386

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0231/2003	17/06/2003	
Text adopted by Parliament, 1st reading/single reading		T5-0347/2003 OJ C 076 25.03.2004, p. 0035-0073 E	02/09/2003	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2003)0078	24/03/2003	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0753/2003 OJ C 220 16.09.2003, p. 0068-0070	18/06/2003	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Travel services: indirect taxation (VAT), administrative cooperation

2003/0057(COD) - 24/03/2003 - Legislative proposal

PURPOSE : to amend Regulation 218/92/EEC and provide that the VAT due in respect of supplies of travel services is transferred to accounts designated by the Member States of consumption. CONTENT : the amending directive to Directive 77/388/EEC provides a framework for taxing supplies of travel services in the Community effected by taxable persons who are neither established nor required to be identified for tax purposes within the Community. The Member State of consumption has primary responsibility for ensuring that non-established suppliers comply with their obligations. Therefore the information necessary to operate the special scheme for travel services supplied by operators not established in the Community as provided for in Article 26(3) of Directive 77/388/EEC should be transmitted to those Member States. The VAT due in respect of such supplies must be transferred to the accounts designated by the Member States of consumption.

Travel services: indirect taxation (VAT), administrative cooperation

2003/0057(COD) - 02/09/2003 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the resolution drafted by Helena TORRES MARQUES (PES, Portugal) approving the Commission's proposal.