## Basic information

| | |
|---|---|
| **2003/0310(CNS)**<br><br>CNS - Consultation procedure<br>Directive | Procedure completed |
| Direct taxation and taxation of insurance premiums: administrative cooperation (amend. Directives 77/799/EEC, 92/12/EEC)<br><br>**Subject**<br><br>2.70.01 Direct taxation<br>2.80 Cooperation between administrations | |

## Key players

### European Parliament

| Committee responsible | Rapporteur | Appointed |
|---|---|---|
| ECON Economic and Monetary Affairs | RANDZIO-PLATH Christa (PSE) | 20/01/2004 |

| Committee for opinion | Rapporteur for opinion | Appointed |
|---|---|---|
| JURI Legal Affairs and Internal Market | KOUKIADIS Ioannis (PSE) | 22/01/2004 |

### Council of the European Union

| Council configuration | Meetings | Date |
|---|---|---|
| Agriculture and Fisheries | 2575 | 2004-04-21 |

### European Commission

| Commission DG | Commissioner |
|---|---|
| Taxation and Customs Union | |

## Key events

| Date | Event | Reference | Summary |
|---|---|---|---|
| 18/12/2003 | Legislative proposal published | COM(2003)0797 | Summary |
| 12/01/2004 | Committee referral announced in Parliament | | |
| 16/03/2004 | Vote in committee | | |
| 16/03/2004 | Committee report tabled for plenary, 1st reading/single reading | A5-0157/2004 | |
| 01/04/2004 | Decision by Parliament | T5-0250/2004 | Summary |
| 21/04/2004 | Act adopted by Council after consultation of Parliament | | |
| 21/04/2004 | End of procedure in Parliament | | |

| | | | |
|---|---|---|---|
| 04/12/2004 | Final act published in Official Journal | | |

| Technical information | |
|---|---|
| **Procedure reference** | 2003/0310(CNS) |
| **Procedure type** | CNS - Consultation procedure |
| **Procedure subtype** | Legislation |
| **Legislative instrument** | Directive |
| **Legal basis** | EC Treaty (after Amsterdam) EC 095 |
| **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 | | A5-0157/2004 | 16/03/2004 | |
| Text adopted by Parliament, 1st reading/single reading | | T5-0250/2004<br>OJ C 103 29.04.2004, p. 0678-0764 E | 01/04/2004 | Summary |

**European Commission**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Legislative proposal | COM(2003)0797 | 18/12/2003 | Summary |

Additional information

| Source | Document | Date |
|---|---|---|
| European Commission | EUR-Lex | |

Final act

Directive 2004/0106
OJ L 359 04.12.2004, p. 0028-0029 Summary

# Direct taxation and taxation of insurance premiums: administrative cooperation (amend. Directives 77/799/EEC, 92/12/EEC)

2003/0310(CNS) - 18/12/2003 - Legislative proposal

PURPOSE : to amend Council Directive 77/799/EEC concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation, certain excise duties and taxation of insurance premiums and Council Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products. PROPOSED ACT : Directive of the European Parliament and of the Council. CONTENT : the purpose of this proposal is to strengthen cooperation between tax authorities by providing them with a simple and effective legal framework to combat fraudsters on equal terms. The proposed Regulation of the European Parliament and of the Council of 8 December 2003 (COD/2003/0309) on administrative cooperation in the field of excise duties incorporates all the provisions designed to facilitate administrative cooperation in the field of excise duties contained in Council Directive 77/799/EEC and Council Directive 92/12/EEC. Directives 77/799/EEC and 92/12 /EEC should therefore be amended accordingly.

# Direct taxation and taxation of insurance premiums: administrative cooperation (amend. Directives 77/799/EEC, 92/12/EEC)

2003/0310(CNS) - 16/11/2004 - Final act

PURPOSE : to enable closer cooperation between Community tax authorities and between the latter and the Commission based on common principles is required to effectively combat excise duty fraud.

LEGISLATIVE ACT : Council Directive 2004/106/EC amending Directives 77/799/EEC concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation, certain excise duties and taxation of insurance premiums and 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products

CONTENT : Regulation 2073/2004/EC on administrative cooperation in the field of excise duties incorporates all the provisions designed to facilitate administrative cooperation in the field of excise duties contained in Directives 77/799/EEC and 92/12/EEC with the exception of mutual assistance provided for by Council Directive 76/308/EEC. Council Directive 2004/56/EC amending Directive 77/799/EEC requires Member States to bring into force the laws necessary to comply with it before 1 January 2005. These provisions apply in the field of direct taxation, certain excise duties and taxation of insurance premiums.

Since Directive 77/799/EEC will not apply to excise duties, pursuant to this Directive, as from 1 July 2005, it is not appropriate that Member States be required to adopt provisions which are bound to cease to apply within a short time. Therefore, this Regulation permits Member States not to adopt the provisions necessary to comply with Directive 2004/56/EC concerning excise duties, without prejudice to the obligation to adopt such provisions in respect of other taxes to which Directive 77/799/EC applies. Directives 77/799/EEC and 92/12/EEC are amended accordingly.

ENTRY INTO FORCE : 24/12/2004.

DATE OF TRANSPOSITION : 30/06/2005.

DATE OF APPLICATION : 1/07/2005.

# Direct taxation and taxation of insurance premiums: administrative cooperation (amend. Directives 77/799/EEC, 92/12/EEC)

2003/0310(CNS) - 01/04/2004 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the report by Christa RANDZIO-PLATH (PES, D) on the proposal for a European Parliament and Council directive amending Council Directive 77/799/EEC concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation, certain excise duties and taxation of insurance premiums and Council Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such product.