Basic information

2013/0280(CNS) CNS - Consultation procedure Directive	Procedure completed
French outermost regions, Mayotte: exclusion from the scope of the VAT and excise duty Directives Amending Directive 2006/112/EC 2004/0079(CNS) Amending Directive 2008/118/EC 2008/0051(CNS) Repealed by 2018/0176(CNS) **Subject** 2.70.02 Indirect taxation, VAT, excise duties 4.70.06 Outlying and outermost regions, overseas countries and territories **Geographical area** France Mayotte	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	CASA David (PPE)	10/09/2013
	Shadow rapporteur BOWLES Sharon (ALDE) JOLY Eva (Verts/ALE) FOX Ashley (ECR)	

Committee for opinion	Rapporteur for opinion	Appointed
REGI Regional Development	The committee decided not to give an opinion.	

Committee for opinion on the legal basis	Rapporteur for opinion	Appointed
JURI Legal Affairs	VOSS Axel (PPE)	14/10/2013

Council of the European Union

Council configuration	Meetings	Date
General Affairs	3287	2013-12-17

European Commission	Commission DG	Commissioner
	Taxation and Customs Union	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
07/08/2013	Legislative proposal published	COM(2013)0577	Summary
08/10/2013	Committee referral announced in Parliament		
18/11/2013	Vote in committee		
25/11/2013	Committee report tabled for plenary, 1st reading/single reading	A7-0405/2013	Summary
12/12/2013	Decision by Parliament	T7-0582/2013	Summary
12/12/2013	Results of vote in Parliament		
17/12/2013	Act adopted by Council after consultation of Parliament		
17/12/2013	End of procedure in Parliament		
28/12/2013	Final act published in Official Journal		

Technical information

Procedure reference	2013/0280(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2006/112/EC 2004/0079(CNS) Amending Directive 2008/118/EC 2008/0051(CNS) Repealed by 2018/0176(CNS)
Legal basis	Treaty on the Functioning of the European Union TFEU 113
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/7/13559

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Specific opinion	JURI	PE522.937	11/11/2013	
Committee report tabled for plenary, 1st reading/single reading		A7-0405/2013	25/11/2013	Summary

Text adopted by Parliament, 1st reading/single reading		T7-0582/2013	12/12/2013	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2013)0577	07/08/2013	Summary

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	IT_SENATE	COM(2013)0577	11/10/2013	
Contribution	ES_PARLIAMENT	COM(2013)0577	25/10/2013	

Additional information

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	

Final act

Directive 2013/0061
OJ L 353 28.12.2013, p. 0005 Summary

French outermost regions, Mayotte: exclusion from the scope of the VAT and excise duty Directives

2013/0280(CNS) - 07/08/2013 - Legislative proposal

PURPOSE: to amend Directives 2006/112/EC and 2008/118/EC as regards the French outermost regions and Mayotte in particular.

PROPOSED ACT: Council Directive.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to take account of Parliament's opinion.

BACKGROUND: with Decision 2012/419/EU amending the status of Mayotte with regard to the European Union, the European Council decided that, from 1 January 2014, the status of Mayotte will be that of outermost region within the meaning of Article 349 of the Treaty on the Functioning of the European Union (TFEU) instead of that of an overseas country or territory (OCT) within the meaning of Article 355(2) of the TFEU.

To this end, in the above-mentioned European Council Decision, Mayotte has been added to the list of outermost regions in Articles 349 and 355(1) of the TFEU.

Union legislation on VAT (Directive 2006/112/EC) and excise duties (Directive 2008/118/EC) will therefore apply in Mayotte after the change of status.

IMPACT ASSESSMENT: the Commission did not undertake an impact assessment.

LEGAL BASIS: Article 113 of the Treaty on the Functioning of the European Union (TFEU).

CONTENT: the objective of this proposal is to bring Mayotte's situation into line with that of other French outermost regions by excluding it from the scope of Directives 2006/112/EC and 2008/118/EC. Furthermore, by referring to Articles 349 and 355(1) of the TFEU, the intention is to make it clearer that all these regions, including Mayotte, are excluded from the scope of these Directives.

BUDGETARY IMPLICATION: the proposal has no implication for the Union’s budget.

French outermost regions, Mayotte: exclusion from the scope of the VAT and excise duty Directives

2013/0280(CNS) - 25/11/2013 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted in the framework of a special legislative procedure (consultation of Parliament) the report by David CASA (EPP, MT) on the proposal for a Council directive amending Directives 2006/112/EC and 2008/118/EC as regards the French outermost regions and Mayotte in particular.

The committee approved the commission proposal without amendment.

French outermost regions, Mayotte: exclusion from the scope of the VAT and excise duty Directives

2013/0280(CNS) - 12/12/2013 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 596 votes to 12 with 5 abstentions, in the framework of a special legislative procedure (consultation of Parliament), a resolution on the proposal for a Council directive amending Directives 2006/112/EC and 2008/118/EC as regards the French outermost regions and Mayotte in particular.

Following its Committee on Economic and Monetary Affairs, Parliament approved the Commission proposal without amendment.

French outermost regions, Mayotte: exclusion from the scope of the VAT and excise duty Directives

2013/0280(CNS) - 17/12/2013 - Final act

PURPOSE: to amend Directives 2006/112/EC on the common system of value added tax and 2008/118/EC as regards the French outermost regions and Mayotte in particular.

LEGISLATIVE ACT: Council Directive 2013/61/EU amending Directives 2006/112/EC and 2008/118/EC as regards the French outermost regions and Mayotte in particular.

CONTENT: **from 1 January 2014, the status of Mayotte will be that of outermost region** within the meaning of Article 349 of the Treaty on the Functioning of the European Union (TFEU) instead of that of an overseas country or territory (OCT) within the meaning of Article 355(2) of the TFEU.

Union tax provisions will apply to Mayotte after this amendment of status.

As regards value added tax (VAT) and excise duties, Mayotte is in a situation similar to that of the other French outermost regions (Guadeloupe, French Guiana, Martinique, Réunion and Saint-Martin), which fall outside the territorial scope of Council Directive 2006/112/EC and Council Directive 2008/118/EC, and should therefore be excluded from the territorial scope of those Directives as from the date its status is amended under the TFEU.

Consequently, this Directive makes it clear that **Mayotte and the other French outermost regions are excluded from the scope of Directives 2006/112 /EC and 2008/118/EC** regardless of any change in their status under French law, reference should be made in those Directives to Article 349 and Article 355(1) TFEU in respect of those regions.

ENTRY INTO FORCE: 01.01.2014.