

Procedure file

| Basic information | | | |
|--|---|---|------------|
| CNS - Consultation procedure Regulation | 2000/0147(CNS) | Procedure completed | |
| Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92) | | | |
| Subject 2.70.02 Indirect taxation, VAT, excise duties | | | |
| Key players | | | |
| European Parliament | Committee responsible | Rapporteur | Appointed |
| | ECON Economic and Monetary Affairs | | 19/06/2000 |
| | | PPE-DE GARCÍA-MARGALLO Y MARFIL José Manuel | |
| | Former committee responsible | | 19/06/2000 |
| | ECON Economic and Monetary Affairs | | |
| | | PPE-DE GARCÍA-MARGALLO Y MARFIL José Manuel | |
| | Committee for opinion | Rapporteur for opinion | Appointed |
| | JURI Legal Affairs and Internal Market | | 07/01/2002 |
| | UEN CROWLEY Brian | | |
| Former committee for opinion | | 12/07/2000 | |
| JURI Legal Affairs and Internal Market | | | |
| | ELDR WALLIS Diana | | |
| ITRE Industry, External Trade, Research, Energy | | 12/07/2000 | |
| | PSE FORD Glyn | | |
| Council of the European Union | Council configuration | Meeting | Date |
| | Economic and Financial Affairs ECOFIN | 2424 | 07/05/2002 |
| European Commission | Commission DG | Commissioner | |
| | Taxation and Customs Union | | |

| Key events | | | |
|------------|--|---------------|---------|
| 07/06/2000 | Legislative proposal published | COM(2000)0349 | Summary |
| 02/10/2000 | Committee referral announced in Parliament | | |
| 28/11/2000 | Vote in committee | | Summary |
| | | | |

| | | | |
|------------|---|---|---------|
| 28/11/2000 | Committee report tabled for plenary, 1st reading/single reading | A5-0362/2000 | |
| 13/12/2000 | Debate in Parliament |  | |
| 14/12/2000 | Decision by Parliament | T5-0572/2000 | Summary |
| 18/02/2002 | Formal reconsultation of Parliament | | |
| 22/03/2002 | Amended legislative proposal for reconsultation published | 05954/2002 | Summary |
| 23/04/2002 | Vote in committee | | |
| 23/04/2002 | Committee report tabled for plenary, reconsultation | A5-0140/2002 | |
| 25/04/2002 | Decision by Parliament | T5-0197/2002 | Summary |
| 07/05/2002 | Act adopted by Council after consultation of Parliament | | |
| 07/05/2002 | End of procedure in Parliament | | |
| 15/05/2002 | Final act published in Official Journal | | |

Technical information

| | |
|----------------------------|---|
| Procedure reference | 2000/0147(CNS) |
| Procedure type | CNS - Consultation procedure |
| Procedure subtype | Legislation |
| Legislative instrument | Regulation |
| Legal basis | Rules of Procedure EP 163; EC Treaty (after Amsterdam) EC 093 |
| Stage reached in procedure | Procedure completed |

Documentation gateway

| | | | | |
|---|---|------------|-----|---------|
| Legislative proposal | COM(2000)0349 | 07/06/2000 | EC | Summary |
| Committee report tabled for plenary, 1st reading/single reading | A5-0362/2000 OJ C 232 17.08.2001, p. 0008 | 28/11/2000 | EP | |
| Economic and Social Committee: opinion, report | CES1439/2000 OJ C 116 20.04.2001, p. 0059 | 29/11/2000 | ESC | |
| Text adopted by Parliament, 1st reading/single reading | T5-0572/2000 OJ C 232 17.08.2001, p. 0202-0301 | 14/12/2000 | EP | Summary |
| Amended legislative proposal for reconsultation | 05954/2002 | 22/03/2002 | CSL | Summary |
| Committee final report tabled for plenary, reconsultation | A5-0140/2002 | 23/04/2002 | EP | |
| Text adopted by Parliament after reconsultation | T5-0197/2002 OJ C 131 05.06.2003, p. 0016-0113 E | 25/04/2002 | EP | Summary |

Final act

[Regulation 2002/792](#)
[OJ L 128 15.05.2002, p. 0001-0003](#) Summary

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

PURPOSE : to amend Regulation 218/92/EEC regarding the confirmation of the validity of value added tax (VAT) identification numbers. **CONTENT :** the proposal for a Council Directive amending Directive 77/388/EEC as regards the VAT arrangements applicable to certain services supplied by electronic means requires a change to Regulation 218/92/EEC. The procedures for confirmation of the validity of the VAT tax identification number of any specified person should include those involved in the supply of certain services by electronic means. It is, therefore, necessary to extend the common system for the exchange of certain information on intra-Community transaction provided for in Article 6 of the Regulation. The Commission will allow for confirmation of validity to be furnished by electronic means. The purpose of the Regulation is to ensure the proper functioning of the internal market by enhancing the administrative co-operation between national administrations in the field of indirect taxation. The present amendment serves the same objective.?

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

The European Parliament voted to endorse the text drafted by Mr José Manuel GARCIA-MARGALLO Y MARFIL (EPP/ED, E) in relation to administrative cooperation in the field of indirect taxation. ?

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

On 18 February 2002, the Council consulted the European Parliament concerning the changing of the legal base of the amended proposal of Regulation 218/92/EEC on administrative co-operation in the field of indirect taxation (VAT). Given the fact that the Council wishes to adopt this regulation in good time, it invited the European Parliament to give its opinion on at the 11-14 March session 2002, using the urgent procedure (Article 112 of the Parliament's rules of procedure: please refer to the previous text). The Parliament, at its plenary session on 12 March 2002 decided to reject this urgent request. Taking account of the fact that the implementation of the VAT system for electronic commerce means establishing an electronic system for the exchange of information, the Council believes, highlighted in a letter dated 22 March 2002, that it is necessary to allocate sufficient time to Member States so that they can put in place, for the 01.07.2003, the technical framework necessary for the efficient working of the system. Consequently, the Council has the intention to adopt this regulation at its 7 May 2002 session. Under these conditions, the Council has decided to ask again for the urgent procedure. It is therefore asking the Parliament to make its opinion known at the latest 11 April 2002, by applying the urgent procedure provided for by Article 112 of the Parliament's rules of procedure.?

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

The European Parliament adopted the report by Mr José Manuel GARCIA-MARGALLO Y MARFIL (EPP-ED, E) which rejects the change in legal basis proposed by the Council to a proposal on VAT and e-commerce from codecision to consultation. The resolution calls on the Council to transmit the common position to the Parliament.?

Value added tax VAT: administrative co-operation (amend. Regulation (EEC) No 218/92)

PURPOSE : to amend the rules regarding electronic commerce in the area of Value Added Tax. **COMMUNITY MEASURE :** Council Regulation 792/2002/EC amending temporarily Regulation 218/92/EEC on administrative cooperation in the field of indirect taxation (VAT) as regards additional measures regarding electronic commerce. **CONTENT :** This Regulation, together with Directive 2002/38/EC (please see CNS000148) apply to broadcasting and television services supplied electronically. The major innovation introduced is the requirement that operators in third countries (providing the service concerned) should invoice non-registered clients established in the EU for VAT. Such operators should therefore register for VAT in the Member State of their choosing. The rate of VAT applied will always be that of the Member State where the consumer is established. The Member State of registration (or identification) will be required to redistribute VAT receipts among consumer countries. This provision will apply solely to Business to Consumer Commerce. EU operators will no longer be required to charge VAT when supplying services electronically outside the EU. The rules also contain a number of facilitation and simplification measures aimed at easing the compliance burden. **DATE OF APPLICATION:** 01/07/03 for a period of three years with regard to some provisions. **ENTRY INTO FORCE :** 22/05/02.?