

Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	2003/0057(COD) Procedure lapsed or withdrawn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		09/04/2003
		PSE TORRES MARQUES Helena	
	Committee for opinion	Rapporteur for opinion	Appointed
	RETT Regional Policy, Transport and Tourism		
Council of the European Union			
European Commission	Commission DG Taxation and Customs Union	Commissioner ŠEMETA Algirdas	

Key events			
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21/05/2014	Proposal withdrawn by Commission		Summary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 EU TFEU 114-p1

Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/5/19386

Documentation gateway					
Legislative proposal		COM(2003)0078	24/03/2003	EC	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0231/2003	17/06/2003	EP	
Economic and Social Committee: opinion, report		CES0753/2003 OJ C 220 16.09.2003, p. 0068-0070	18/06/2003	ESC	
Text adopted by Parliament, 1st reading/single reading		T5-0347/2003 OJ C 076 25.03.2004, p. 0035-0073 E	02/09/2003	EP	Summary

Additional information	
European Commission	EUR-Lex

Travel services: indirect taxation (VAT), administrative cooperation

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

The committee adopted the report by Helena TORRES MARQUES (PES, P) approving the proposal without amendment under the 1st reading of the codecision procedure.?

Travel services: indirect taxation (VAT), administrative cooperation

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

Travel services: indirect taxation (VAT), administrative cooperation

As announced in Official Journal C 153 of 21 May 2014, the Commission decided to withdraw this proposal, which had become obsolete.