

Procedure file

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

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	ECON Economic and Monetary Affairs		20/01/2004
		PSE RANDZIO-PLATH Christa	
	Committee for opinion	Rapporteur for opinion	Appointed
	JURI Legal Affairs and Internal Market		22/01/2004
		PSE KOUKIADIS Ioannis	
Council of the European Union	Council configuration	Meeting	Date
	Agriculture and Fisheries	2575	21/04/2004
European Commission	Commission DG	Commissioner	
	Taxation and Customs Union		

Key events			
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

Legislative proposal		COM(2003)0797	18/12/2003	EC	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0157/2004	16/03/2004	EP	
Text adopted by Parliament, 1st reading/single reading		T5-0250/2004 OJ C 103 29.04.2004, p. 0678-0764 E	01/04/2004	EP	Summary

Final act

[Directive 2004/106](#)
[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)

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)

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.?

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

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.