



Plenary sitting

A8-0284/2018

10.9.2018

REPORT

on the proposal for a Council directive amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC
(COM(2018)0261 – C8-0226/2018 – 2018/0124(CNS))

Committee on Economic and Monetary Affairs

Rapporteur: Roberto Gualtieri

(Simplified procedure – Rule 50(1) of the Rules of Procedure)

Symbols for procedures

*	Consultation procedure
***	Consent procedure
***I	Ordinary legislative procedure (first reading)
***II	Ordinary legislative procedure (second reading)
***III	Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the ■ symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

**on the proposal for a Council directive amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC
(COM(2018)0261 – C8-0226/2018 – 2018/0124(CNS))**

(Special legislative procedure – consultation)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2018)0261),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C8-0226/2018),
 - having regard to Rule 78c of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A8-0284/2018),
1. Approves the Commission proposal;
 2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 3. Asks the Council to consult Parliament again if it intends to substantially amend the text approved by Parliament;
 4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

EXPLANATORY STATEMENT

In its letter on 18th July 2017, Italian government requested that the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano should be included in the EU customs territory and in the territory of the Union to which Directive 2008/118/EC concerning the general arrangements for excise duty (the 'excise Directive') applies. Because of geographic reasons, such as isolation and economic disadvantage, the two Italian exclaves within the territory of Switzerland have been historically justified by their exclusion from the EU customs territory. However, Italy now considers this exclusion to be no longer necessary, in particular because otherwise Switzerland now wishes to include them within its customs territory. It therefore requests that these two territories be brought within the scope of the EU customs territory and the territory of the Union to which the excise Directive applies. It is proposed that this amendment should apply from 1 January 2019.

It is important to note, however, that Italy wishes to continue the exclusion of the two territories from the territorial application of Directive 2006/112/EC (VAT Directive) on the common system of value added tax, as Italy considers it to be essential to maintain an even playing field between economic actors in Campione d'Italia and Switzerland. This would be done through a local indirect tax system in line with the Swiss value added tax (VAT) system. This proposal only requires a formal change in the VAT Directive, moving the two territories from Article 6 (2) (territories not forming part of the EU customs territory excluded from the territorial application of the VAT Directive) to Article 6(1) (territories forming part of the EU customs territory excluded from the territorial application of the VAT Directive).

Your rapporteur fully supports this proposal, and invites the Council to adopt this proposal swiftly.

PROCEDURE – COMMITTEE RESPONSIBLE

Title	Proposal for a Council directive amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC	
References	COM(2018)0261 – C8-0226/2018 – 2018/0124(CNS)	
Date of consulting Parliament	29.5.2018	
Committee responsible Date announced in plenary	ECON 11.6.2018	
Committees asked for opinions Date announced in plenary	ITRE 11.6.2018	IMCO 11.6.2018
Not delivering opinions Date of decision	ITRE 19.6.2018	IMCO 19.6.2018
Rapporteurs Date appointed	Roberto Gualtieri 31.5.2018	
Simplified procedure - date of decision	29.8.2018	
Discussed in committee	29.8.2018	
Date adopted	7.9.2018	
Date tabled	10.9.2018	