

WRITTEN QUESTION E-3157/00
by Gerhard Hager (NI)
to the Commission

Subject: Taxation of online supplies

In June 2000 the Commission submitted a proposal for a Council Directive amending Directive 77/388/EEC¹ on the treatment for VAT purposes of certain electronically provided services, and a proposal for a Council Regulation amending Council Regulation (EEC) 218/92² on administrative cooperation in the field of indirect taxation (VAT). In the light of the problems linked to the online supply of digital products and their treatment for tax purposes, I should like to ask the Commission the following:

1. Before submitting the above proposals, did the Commission study the taxation of online supplies in regions with similar economies?
2. How is the taxation of this type of online supplies handled in the USA, for example?
3. In what international context beyond the countries of the EU does cooperation take place on the taxation of online supplies?
4. Is there any international requirement regarding the taxation of online supplies?

¹ OJ L 145, 13.6.1977, p.1.

² OJ L 24, 1.2.1992, p.1.