

P5_TA(2003)0566

VAT implementing powers and derogations *

European Parliament legislative resolution on the proposal for a Council directive amending Directive 77/388/EEC concerning the common system of value added tax, as regards conferment of implementing powers and the procedure for adopting derogations (COM(2003) 335 – C5-0281/2003 – 2003/0120(CNS))

(Consultation procedure)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2003) 335)¹,
 - having regard to Article 93 of the EC Treaty, pursuant to which the Council consulted Parliament (C5-0281/2003),
 - having regard to Rule 67 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A5-0427/2003),
1. Approves the Commission proposal as amended;
 2. Calls on the Commission to alter its proposal accordingly, pursuant to Article 250(2) of the EC Treaty;
 3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 4. Asks the Council to consult Parliament again if it intends to amend the Commission proposal substantially;
 5. Instructs its President to forward its position to the Council and Commission.

Text proposed by the Commission

Amendments by Parliament

Amendment 1
RECITAL 2

(2) In the interests of transparency and legal certainty, it is preferable to ensure

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¹ Not yet published in OJ.

that every derogation authorised under Article 27 or Article 30 of Directive 77/388/EEC takes the form of an explicit decision adopted by the Council acting on a proposal from the Commission.

that every derogation authorised under Article 27 or Article 30 of Directive 77/388/EEC takes the form of an explicit decision adopted by the Council acting on a proposal from the Commission ***after having informed the European Parliament.***

Amendment 2
RECITAL 13

(13) Given the restricted scope of the measures envisaged, measures implementing Directive 77/388/EEC should be adopted by the Council acting unanimously on a proposal from the Commission in accordance with a procedure similar to that laid down by the same Directive in respect of derogations.

(13) Given the restricted scope of the measures envisaged, measures implementing Directive 77/388/EEC should be adopted by the Council acting unanimously on a proposal from the Commission in accordance with a procedure similar to that laid down by the same Directive in respect of derogations. ***However, in order to guarantee the transparency of the process, the European Parliament should be kept fully informed throughout.***

Amendment 3
ARTICLE 1, POINT 1
Article 27, paragraph 4 (Directive 77/388/EEC)

4. Within three months of giving the notification referred to in paragraph 3 the Commission shall present to the Council either an appropriate proposal or, should it object to the derogation requested, a communication setting out its objections.

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Amendment 4
ARTICLE 1, POINT 2
Article 29a (Directive 77/388/EEC)

The Council, acting unanimously on a proposal from the Commission, shall adopt the measures necessary to implement this

The Council, acting unanimously on a proposal from the Commission, shall, ***after having informed the European***

Directive.

Parliament, adopt the measures necessary to implement this Directive.

Amendment 5

ARTICLE 1, POINT 3

Article 30, paragraph 1, subparagraph 1 (Directive 77/388/EEC)

1. The Council, acting unanimously on a proposal from the Commission, may authorise any Member State to conclude with a third country or an international organisation an agreement which may contain derogations from this Directive.

1. The Council, acting unanimously on a proposal from the Commission **and after having informed the European Parliament**, may authorise any Member State to conclude with a third country or an international organisation an agreement which may contain derogations from this Directive.

Amendment 6

ARTICLE 1, POINT 3

Article 30, paragraph 3 (Directive 77/388/EEC)

3. Within three months of giving the notification referred to in paragraph 2 the Commission shall present to the Council either an appropriate proposal or, should it object to the derogation requested, a communication setting out its objections.

3. Within three months of giving the notification referred to in paragraph 2 the Commission shall present to the Council either an appropriate proposal or, should it object to the derogation requested, a communication setting out its objections. **The proposal or communication shall be forwarded for information to the European Parliament at the same time as it is sent to the Council.**