

Thursday 14 January 1999

II.

Proposal for a Council Regulation (EC) on verification measures, measures relating to the refund system and administrative cooperation measures necessary for the application of Directive 98/xxx/EC (COM(98)0377 – C4-0475/98 – 98/0210 (CNS))

The proposal was approved with the following amendments:

TEXT PROPOSED
BY THE COMMISSION (*)

AMENDMENTS
BY PARLIAMENT

(Amendment 11)

Article 3(1a) (new)

1a. If it cannot be ascertained that the expenditure is of a business nature and the tax authorities therefore require the taxable person to have the items on an invoice translated, the costs of external translation shall be borne by the tax authority.

(Amendment 12)

Article 6(4a) (new)

4a. The Member State of deduction shall inform the Commission and the other Member States in good time about all modifications made to national legislative provisions on VAT which may allow the Member State of deduction to combat possible attempts at evasion or fraud more effectively.

(*) OJ C 219, 15.7.1998, p. 20.

Legislative resolution embodying Parliament's opinion on the proposal for a Council Regulation (EC) on verification measures, measures relating to the refund system and administrative cooperation measures necessary for the application of Directive 98/xxx/EC (COM(98)0377 – C4-0475/98 – 98/0210 (CNS))

(Consultation procedure)

The European Parliament,

- having regard to the Commission proposal to the Council COM(98)0377 – 98/0210(CNS) ⁽¹⁾,
- having been consulted by the Council pursuant to Article 99 of the EC Treaty (C4-0475/98),
- having regard to Rule 58 of its Rules of Procedure,
- having regard to the report of the Committee on Economic and Monetary Affairs and Industrial Policy (A4-0490/98),

1. Approves the Commission proposal, subject to Parliament's amendments;
2. Calls on the Commission to alter its proposal accordingly, pursuant to Article 189a(2) of the EC Treaty;
3. Calls on the Council to notify Parliament should it intend to depart from the text approved by Parliament;

⁽¹⁾ OJ C 219, 15.7.1998, p. 20.