Amended proposal for a Council Regulation (EC, Euratom) amending Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax [1]

(94/C 222/12)

COM(94) 283 final

(Submitted by the Commission pursuant to Article 189a (2) of the EC Treaty and the second paragraph of Article 119 of the Euratom Treaty on 18 July 1994

[1] OJ No C 35, 9. 2. 1993, p. 9.

In response to the opinions delivered by Parliament and the Court of Auditors, the Commission has amended its proposal as follows:

ORIGINAL PROPOSAL	AMENDED PROPOSAL
	1. Recital
	The following new recital is inserted after the first recital:
	'Whereas Member States must provide the Commission with information concerning the procedures which they apply for registering taxable persons and determining and collecting VAT and on the modalities and results of their VAT control systems; whereas the Commission should consider, together with the Member State concerned, whether improvements to these procedures can be contemplated with a view to increasing their effectiveness and whereas the Commission should draw up recommendations to this end; whereas the Commission should produce a report every three years on the procedures applied in the Member States and on any improvements that are contemplated, accompanied, where appropriate, by recommendations from the Commission to the Member States concerned;'
2. Article 2 (1) of Regulation (EEC, Euratom) No 1553/89	2. Article 2 (1) of Regulation (EEC, Euratom) No 1553/89
This paragraph is replaced by the following:	This paragraph is replaced by the following:
'1. The VAT resources base shall be determined from the taxable transactions referred to in Articles 2 and 28a of Council Directive 77/388/EEC, as last amended by Directive 91/680/EEC, with the exception of transactions exempted pursuant to Articles 13 to 16, 28c and 28k of that Directive or to which exemption from VAT applies pursuant to Directive 69/169/EEC as last amended by Article 2 (3) of Directive 91/680/EEC.'	'1. The VAT resources base shall be determined from the taxable transactions referred to in Articles 2 and 28a of Council Directive 77/388/EEC, as amended by subsequent VAT Directives.'

ORIGINAL PROPOSAL	AMENDED PROPOSAL
3. The original proposal did not provide for any amendment to Article 12 of Regulation (EEC, Euratom) No 1553/89:	3. Article 12 of Regulation (EEC, Euratom) No 1553/89
1. The Member States shall provide the Commission with information concerning the procedures which they apply for registering taxable persons and determining and collecting VAT and on the modalities and results of their VAT control systems.	
	Article 12 (2) and (3) are amended as follows:
2. The Commission shall consider, together with the Member State concerned, whether improvements to these procedures can be contemplated with a view to increasing their effectiveness.	'2. The Commission may carry out spot checks on the national authorities to verify the procedures, modalities and results referred to in paragraph 1.
	The Commission shall consider, together with the Member State concerned, whether improvements to these procedures can be contemplated with a view to increasing their effectiveness. To this end, the Commission shall, where appropriate, submit recommendations to the Member States concerned.
3. The Commission shall produce a report every three years on the procedures applied in the Member States and on any improvements contemplated. The Commission shall submit that report to Parliament and the Council for the first time by 31 December 1991.	3. The Commission shall produce a report every three years on the procedures applied in the Member States and on any improvements that are contemplated, accompanied, where appropriate, by recommendations from the Commission with a view to increasing their effectiveness.'
	4. Article 13 of Regulation (EEC, Euratom) No 1553/89
	The following paragraph is added to Article 13 of Regulation (EEC, Euratom) No 1553/89:
	'6. The Commission shall submit to Parliament, at the latest by 31 March following the end of each financial year, a report on the measures and decisions taken pursuant to this Article.'