



European Communities

EUROPEAN PARLIAMENT

# SESSION DOCUMENTS

English Edition

21 March 1991

A3-0064/91



## R E P O R T

of the Committee on Economic and Monetary Affairs and  
Industrial Policy

on the Commission proposal for a Council directive  
determining the scope of Article 14(1)(d) of  
Directive 77/388/EEC as regards exemption from value added  
tax on the final importation of certain goods  
(SEC(90) 2249 final - C3-0027/91)

Rapporteur: Mr Bouke BEUMER

DOC\_EN\RR\106532

PE 148.211/fin.  
Or. DE

A Series: Reports - B Series: Motions for Resolutions, Oral Questions - C Series: Documents received from other Institutions (e.g. Consultations)



= Consultation procedure requiring a single reading



= Cooperation procedure (second reading) which requires the votes of a majority of the current Members of Parliament for rejection or amendment



= Cooperation procedure (first reading)



= Parliamentary assent which requires the votes of a majority of the current Members of Parliament

C O N T E N T S

	<u>Page</u>
Procedural page . . . . .	3
A. DRAFT LEGISLATIVE RESOLUTION . . . . .	4
B. EXPLANATORY STATEMENT . . . . .	5

By letter of 18 January 1991 the Council consulted the European Parliament, pursuant to Article 99 of the EEC Treaty, on the Commission proposal for a Council directive determining the scope of Article 14(1)(d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods.

At the sitting of 25 January 1991 the President of Parliament announced that he had referred this proposal to the Committee on Economic and Monetary Affairs and Industrial Policy as the committee responsible.

At its meeting of 30 January 1991 the Committee on Economic and Monetary Affairs and Industrial Policy appointed Mr Beumer rapporteur.

At its meeting of 18-20 March it considered the draft report and adopted the draft legislative resolution unanimously.

The committee decided, pursuant to Rule 38 of the Rules of Procedure, to request that its report be adopted by Parliament without debate.

The following took part in the vote: Beumer, chairman and rapporteur; Fuchs, vice-chairman; Barton, Cox, Donnelly, Ernst de la Graete, Falconer (for Ford), Hoppenstedt, Merz, Ribeiro, Siso Cruellas, Speciale, Stevens and Tongue.

The report was tabled on 21 March 1991.

The deadline for tabling amendments will appear on the draft agenda for the part-session at which the report is to be considered.

**DRAFT LEGISLATIVE RESOLUTION**

embodying the opinion of the European Parliament  
on the Commission proposal for a Council directive determining the scope of  
Article 14(1)(d) of Directive 77/388/EEC as regards exemption  
from value added tax on the final importation of certain goods

The European Parliament,

- having regard to the Commission proposal to the Council (SEC(90) 2249 final)<sup>1</sup>,
  - having been consulted by the Council pursuant to Article 99 of the EEC Treaty (C3-0027/91),
  - having regard to the report of the Committee on Economic and Monetary Affairs and Industrial Policy (A3-0064/91),
1. Approves the Commission proposal;
  2. Instructs its President to forward this opinion to the Council and Commission, and the parliaments of the Member States.

---

<sup>1</sup> OJ No. C23, 31.01.91, p. 48

EXPLANATORY STATEMENT

At its sitting of 27 October 1987, the European Parliament adopted the following amendment on the basis of Mr Cassidy's reports (A2-0094/87 and A2-0171/87):

'After the adoption of the amending Directive by the Council, the Commission and the Council shall publish in the L series of the Official Journal a consolidated version of the Directives concerning VAT exemption on final importation of goods.<sup>2</sup>'

In putting forward the present proposal, the Commission is responding to Parliament's request for legislative action, given the particular importance for the citizens of Europe of exemption from value added tax on the final importation of certain goods.

The committee welcomes and approves the Commission proposal that the Community law applying in this field should be consolidated following the third amendment of the directive in question. Such consolidation would help to increase the transparency of Community law and make it more accessible to the man in the street.

---

<sup>2</sup> OJ No. C 318, 30.11.1987, p. 22

