
EUROPEAN PARLIAMENT

Working Documents

1978 - 1979

14 June 1978

DOCUMENT 168/78

Report

drawn up on behalf of the Committee on Budgets

on the proposal from the Commission of the European Communities to the Council (Doc. 155/78) for a Ninth Directive on the harmonization of the laws of the Member States relating to turnover taxes (derogation from Article 1 of the Sixth Council VAT Directive of 17 May 1977)

Rapporteur: Mr H. NOTENBOOM

1.2.1

PE 53.921/fin.

By letter of 30 May 1978 the Council requested Parliament to deliver an opinion on the proposal for a Ninth Directive on the harmonization of the laws of the Member States relating to turnover taxes (derogation from Article 1 of the Sixth Council VAT Directive of 17 May 1977).

At its meeting of 12 June 1978 the Committee on Budgets appointed Mr Notenboom rapporteur and adopted the report unanimously.

Present: Mr Lange, chairman; Mr Cointat, vice-chairman; Mr Notenboom, rapporteur; Mr Alber, Lord Bessborough, Mr Ripamonti, Mr Scott-Hopkins, Mr Shaw and Mr Spinelli.

The explanatory statement will be presented orally.

The Committee on Budgets hereby submits to the European Parliament the following motion for a resolution:

MOTION FOR A RESOLUTION

embodying the opinion of the European Parliament on the proposal from the Commission of the European Communities to the Council for a Ninth Council Directive on the harmonization of the laws of the Member States relating to turnover taxes (derogation from Article 1 of the Sixth Council VAT Directive of 17 May 1977)

The European Parliament,

- having regard to the Sixth Directive on the uniform basis of assessment of value added tax¹,
 - having regard to the proposal for a Ninth Directive modifying the date of entry into force of the Sixth Directive for certain Member States (Doc. 155/78)
 - having regard to the report of the Committee on Budgets (Doc. 168/78)
1. Points out that according to the decision of 21 April 1970, ratified by all the Member States, Community VAT should have been introduced from 1 January 1975;
 2. Points out also that according to Article 1 of the Sixth VAT Directive, adopted unanimously by the Council on 17 May 1977, the Member States 'shall adopt the necessary laws, regulations and administrative provisions so that the systems as modified enter into force at the earliest opportunity and by 1 January 1978 at the latest';
 3. Notes that the infringement of Article 1 of the Sixth VAT Directive by certain Member States has not only delayed by one year the introduction of the full Community own resources system but has also given rise to a confused legal situation in the tax systems of those states;
 4. Considers that the derogation should not be renewable and should not be allowed to affect the rights and liabilities of tax-payers arising between 1 January 1978 and the entry into force of the Ninth Directive;

¹ OJ L 145/1, 13 June 1977

5. Calls upon the Commission to initiate the procedure laid down in Article 169 (failure by a Member State to fulfil an obligation) against any Member State failing to comply with the Sixth and the Ninth Directives at 1 January 1979;
6. Formally instructs the Commission to draw up a detailed statement of the progress of national measures implementing the Sixth Directive in the Member States concerned and to submit this statement to it at the July 1978 part-session;
7. Reserves the right to request that a conciliation procedure be initiated should the Council intend to depart from this opinion;
8. Instructs its President to forward this resolution to the Council and Commission and to the parliaments of the Member States concerned.