European Communities

EUROPEAN PARLIAMENT

Working Documents

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SUPPLEMENTARY REPORT

drawn up on behalf of the Committee on Budgets

on the present state of work on the adoption of the sixth directive on the harmonization of the legislations of the Member States concerning turnover taxes – common system of value added tax: uniform basis of assessment

Rapporteur: Mr H. NOTEMBOOM

PE 40.727/fin.

1.2.1

English Edition

By letter of 25 July 1973 the President of the Council of the European Communities requested the European Parliament to deliver an opinion on the proposal from the Commission for a sixth directive on the harmonization of the legislations of the Member States concerning turnover taxes - common system of value added tax: uniform basis of assessment. The European Parliament adopted its opinion on 14 March 1974.

Since the Council has not yet adopted this directive, the Committee on Budgets decided at its meeting of 23/24 April 1975 to draw up a supplementary report with the object of referring the Council to its responsibility in this regard. At the same meeting the mandate of the original rapporteur, Mr NOTENBOOM, was renewed.

At its meeting of 21/22 May 1975 the Committee on Budgets discussed the following motion for a resolution and adopted it unanimously with one absention.

Present: Mr Lange, chairman; Mr Notenboom, rapporteur; Mr Artzinger, Mr Fabbrini, Mr Früh, Mr Gerlach, Mr Härzschel (deputizing for Mr Brugger), Mr Kirk, Mr Lautenschlager, Mr Pêtre, Mr Radoux, Mr Schmidt, Mr Shaw, Mr Vernaschi and Mr Yeats.

The rapporteur will give an oral explanatory statement in the Chamber.

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

MOTION FOR A RESOLUTION

on the present state of work on the adoption of the sixth directive on the harmonization of the legislations of the Member States concerning turnover taxes - common system of value added tax: uniform basis of assessment

The European Parliament,

- having regard to the decision of 21 April 1970 on the replacement of financial contributions from the Member States by the Communities' own resources,

- having regard to

  - the proposal from the Commission of the European Communities to the Council of October 1973[1],

  - the opinion on this proposal adopted by the European Parliament on 14 March 1974[2],

  - the subsequently amended proposal from the Commission of 12 August 1974[3],

1. Recalls the Council's resolution of 22 March 1971 on Economic and Monetary Union, in which the common system of value added tax plays an extremely important role;

2. Stresses also the budgetary significance of this sixth directive, since, pursuant to Article 4 of the decision of 21 April 1970, by 1 January 1975, the budget of the Communities was to have been financed entirely from own resources including those accruing from value added tax and obtained by applying a rate not exceeding 1% to a uniform basis of assessment;

3. Considers it intolerable that in the present circumstances the derogation provided for in Article 4 of this decision should continue to apply, to the detriment of the Community;

4. Cannot avoid the impression that the lengthy procedure in the Council is due to the absence of political will;

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[1] OJ No. C 80, 5 October 1973, p.1

[2] OJ No. C 40, 8 April 1974, p.34

[3] OJ No. C 121, 11 October 1974, p.34

5. Expects the Council to take a decision without delay to the effect that the directive may enter into force no later than 1 January 1976, so that the Community - since the Member States will require some time to adjust their legislation after the adoption of this directive in the Council - has genuine own resources on 1 January 1977 at the latest;

6. Instructs its President to forward this resolution to the Council and Commission of the European Communities and to the Governments and Parliaments of the Member States.