



# THE KEY

## Taxation — the customs union

DG XXI

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### International relations in the customs sphere by Alfred Komaz, Director

Customs cooperation between services in different countries is an area of growing importance. Continuing trade liberalisation has led to increased demands for customs services capable of dealing rapidly and efficiently with the increasing amount of international trade.

In this respect customs have a major role to play not only in collecting revenue and providing social protection but in contributing at the same time towards encouraging inward investment and trade expansion. The ability of customs to provide a service is becoming a decisive factor when companies make investment decisions.

The modern trading environment with its emphasis on 'just in time' deliveries, express air-freight door to door services and an increasing amount of multinational company operations increases the pressure on customs to modernise and provide ever more flexible service.

All this, coupled with an increase in sophisticated international fraud and organised crime, has led customs to adopt new tools and methods of rising to the various challenges faced.

Computerisation and the use of risk analysis based examination techniques all serve to improve operations, but the basis of many improvements in this area is also found in increasing international cooperation.

Actions in this respect tend to split into two categories, one could be regarded as relating to the trade facilitation side of the business, the other covering fraud aspects of international trade.

#### Trade facilitation

International cooperation in areas such as simplification and harmonisation of legislation and prac-

tices, use of common forms, joint controls etc. are all major contributing factors in enabling international trade to develop rapidly. The role of computerisation in this area is also clear, particularly in dealing with large volumes of traffic, however, without cooperation between countries the great benefits that can be derived from the use of electronic data exchange are reduced as a result of economic operators having to adapt their systems to cope with the different customs documents, procedures etc. It is for this reason that the various EU agreements with its major trading partners and its neighbours include specific provisions to encourage the use of harmonised practices.

#### Combating fraud

International cooperation has a major role to play in customs efforts to combat fraud. The exchange of information between customs administrations within an appropriate legal framework, is a major factor in countering organised crime and fraud. In



all areas of work, whether it be via the use of controlled deliveries in the drugs field or via the exchange of information in suspected commercial fraud cases, customs services understand that it is only by working together in cooperation with legitimate trade interests that results can be achieved. Memoranda of understanding, both between customs services and with the trade, provide welcome support to this approach.

A good example of the type of work carried out by the European Commission and EU Member States in both of the above areas concerns the myriad of customs activities under way as a result of the rapid developments in central and eastern Europe. These markets are both opening up to international trade and frequently involve significant illicit activity. In negotiating agreements with each of these countries to prepare for their accession to the European Union, these two factors have been taken into account by the articles and protocols laying down provisions on the approximation of legislation, common rules of origin, customs cooperation and mutual administrative assistance to combat fraud.

The provision of EU technical assistance, either with support from the PHARE programme or Customs 2000 (in the form of exchanges, seminars etc.), serves to ensure that cooperation and the exchange of information is both structured and sustainable.

Customs cooperation tends to offer most benefits to those countries undergoing major restructuring where they can profit from the experiences of their colleagues in other customs administrations. This is especially true for countries cooperating with the EU where the availability of the experience of the 15 EU customs administrations, acting under the global framework of the EU customs legislation based on international standards, is a major asset. The present EU enlargement activities provide a very good opportunity to apply this cooperation between existing EU Member States, the Commission services and the candidate countries. It should not be assumed, however, that this is one-way traffic, many new administrations, often in smaller countries, tend to make more rapid developments in certain areas, including the use of computerised procedures and the Internet.

Cooperation between customs services is the only serious answer to many of the challenges facing customs at present. The growth in electronic commerce and the increase in the number of large trading blocs, coupled with the increased threats posed by traffic in arms, drugs, nuclear materials and counterfeit goods, make working together a necessity rather than a mere possibility. The conclusion of customs cooperation and mutual administrative assistance agreements between the EU and certain of its main trading partners, including the United States, Canada and the Republic of Korea indicates the work already under way in this area.

Unless customs work together to tackle their common problems, the only outcome is an environment in which unregulated traffic and crime thrives at the expense of legitimate trade to the general detriment of civilised society.

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## Fiscalité de l'épargne transfrontalière: nouvelle proposition de la Commission

La Commission européenne a présenté au Conseil de ministres une nouvelle proposition de directive [COM(98) 295] afin d'assurer un niveau minimal d'imposition effective des revenus de l'épargne dans l'Union européenne (UE). La proposition permettrait de combattre les distorsions économiques qui apparaissent dans le marché unique sous l'effet de la non-imposition des paiements transfrontaliers d'intérêts aux particuliers. La nouvelle proposition de la Commission se fonde sur un «modèle de coexistence» selon lequel chaque État membre devrait soit appliquer une retenue à la source d'au moins 20 %, soit fournir des informations aux autres États membres sur les intérêts de l'épargne. Cette proposition s'inscrit dans le paquet de mesures fiscales arrêté par le Conseil des ministres des finances (Conseil «Ecofin») le 1<sup>er</sup> décembre 1997 (JO C 2 du 6.1.1998).

Une fois adoptée par le Conseil, cette mesure éliminera une distorsion dans le marché intérieur et apportera également une contribution aux efforts des États membres visant à réaliser une fiscalité plus équilibrée entre le capital et le travail, qui favoriserait à son tour la création d'emplois. La Commission a ainsi rempli l'engagement qu'elle avait pris envers le Conseil de ministres en décembre dernier, dans le cadre du paquet de mesures fiscales, de présenter rapidement des propositions de directives sur les paiements d'intérêts et de redevances effectués entre sociétés associées et sur la fiscalité de l'épargne. Il appartient maintenant au Conseil de veiller à la mise en œuvre rapide de cet ensemble de mesures afin de porter remède à une concurrence fiscale dommageable dans l'Union.

La proposition relative à la fiscalité de l'épargne est fondée sur les grandes lignes du paquet de mesures convenu lors du Conseil «Ecofin» du 1<sup>er</sup> décembre et sur les discussions qui ont suivi dans le groupe de politique fiscale. Le Conseil devrait éprouver beaucoup moins de difficultés, dans le cadre de cet ensemble de mesures fiscales, à adopter cette proposition plutôt que celle de 1989 sur le même sujet (JO C 141 du 7.6.1989), qu'elle remplace.

Le «modèle de coexistence» constitue la principale caractéristique de la nouvelle proposition. Chaque État membre aurait le choix entre appliquer une retenue à la source sur les revenus en question et fournir des informations sur ces revenus à l'autorité fiscale de l'État membre de résidence du bénéficiaire. Afin d'éviter la double imposition, l'État de résidence serait tenu d'accorder à ce dernier un crédit d'impôt à raison de

la retenue à la source opérée dans un autre État membre.

Selon le choix fait par l'État membre dans lequel les intérêts visés par la proposition sont payés, le particulier qui placerait son épargne dans un autre État membre soit saurait que les autorités fiscales de son État membre d'origine seront informées des intérêts reçus, soit recevrait les intérêts réduits de la retenue à la source. Il pourrait cependant décider d'informer son État membre d'origine sur les intérêts de son épargne reçus dans un autre État membre. Il pourrait alors solliciter auprès de ses autorités fiscales un certificat à cet effet et le produire à l'établissement payeur, qui ne préleverait dans ce cas pas de retenue à la source sur ces intérêts.

La proposition de directive ne vise pas à une harmonisation totale de la fiscalité des intérêts dans l'UE. Elle ne s'intéresse qu'à la fiscalité des revenus de l'épargne transfrontalière sous forme d'intérêts versés dans un État membre aux particuliers résidant dans d'autres États membres. Elle ne s'appliquerait pas aux revenus d'intérêts payés aux résidents de pays tiers.

La mise en œuvre des mesures proposées supposerait la coopération des opérateurs du marché qui versent directement les intérêts. L'agent payeur, normalement une banque, qui verse des intérêts aux particuliers serait tenu soit de fournir les informations requises, soit d'opérer la retenue à la source.

Les mesures proposées ne s'appliqueraient que dans l'UE, mais les États membres qui ont des territoires dépendants ou associés ou qui ont des responsabilités particulières ou encore des prérogatives fiscales à l'égard d'autres territoires devraient, dans les limites de ce qui leur est consenti par leurs dispositions constitutionnelles, faire en sorte que des dispositions équivalentes soient instituées sur ces territoires. Conformément à l'accord auquel est parvenu le Conseil «Ecofin» de décembre 1997, l'adoption de mesures équivalentes devrait également être encouragée dans les pays tiers.

La proposition de directive doit constituer une première étape sur la voie d'une imposition effective des revenus de l'épargne dans l'ensemble de l'UE. La Commission fera rapport sur la mise en œuvre de cette directive trois ans après son entrée en vigueur afin de déterminer quels autres progrès pourraient être réalisés dans ce domaine.



La proposition a pour base juridique l'article 100 du traité instituant l'Union européenne. Elle doit donc être adoptée par le Conseil statuant à l'unanimité et après consultation du Parlement européen et du Comité économique et social.

N. Carmody



### **Associated companies and interest and royalty payments: Commission proposal (COM(98) 67) on a common system**

On 4 March 1998, the European Commission presented a proposal to the Council of Ministers for a directive on interest and royalties aimed at eliminating withholding taxes levied at source on payments of interest and royalties between associated companies in different Member States.

This was the culmination of a process that started in March 1996 when a consideration of the key challenges to taxation policies was initiated by the Commission in its communication 'Taxation in the European Union' of 20 March 1996 (SEC(96) 487 final). In this communication the Commission presented a new and comprehensive approach to taxation, listing as the main challenges for taxation policy in the European Union those of stabilising revenues, completing the single market and promoting employment. It placed these challenges in the context of EMU and it proposed opening discussions on a global taxation policy which would set common objectives in order to remove obstacles to the single market and promote growth, competitiveness and employment.

Ecofin Ministers, meeting in Verona in April 1996, discussed the communication and agreed on the establishment of a high level group, later replaced by the Taxation Policy Group, which consisted of high level personal representatives of Ministers for Finance and

chaired by the Commission. The first result of the intensive discussions which have taken place in the Taxation Policy Group was the agreement reached on 1 December 1997 at the Ecofin Council on a package of tax measures to tackle harmful tax competition and eliminate some distortions in the single market (this was published as 98/C 2/01).

The approach of combining measures in a package was designed to maintain a balance between the different interests of the Member States.

The package agreed consisted of a code of conduct for business taxation, agreement that the Commission should come forward with a proposal for two directives, one on savings and one on interest and royalty payments between companies. Since the December agreement, progress has taken place on all three elements of the package. As regards the code of conduct, a committee of representatives of Member States and the Commission was established under the auspices of the Council of Ministers which will have the responsibility of assessing the different measures to establish if they could give rise to harmful tax competition. In addition, the Commission has come forward with proposals for directives for the taxation of savings and on interest and royalty payments between companies. The latter is dealt with below.



Member States have since met twice in a Council working group to discuss the proposal in detail.

Taxes levied at source, either by deduction (i.e. withholding the amount due as tax) or by assessment, in Member States on interest and royalties paid to companies legally based in other Member States can create problems for companies engaged in cross-border business. In particular, such taxes can involve time-consuming formalities; result in cash flow losses and sometimes lead to double taxation.

Member States have not been able to resolve these problems completely by unilateral measures or by bilateral tax treaties. Such bilateral tax treaties do not cover all bilateral relations between Member States. Moreover, they often do not achieve the complete abolition of double taxation and they do not provide a uniform solution for triangular and multilateral relations between Member States.

The Commission's proposal would apply to interest and royalty payments made between associated companies of different Member States, including between their permanent establishments. A similar proposal presented at the end of 1990 and withdrawn in 1994 was limited to payments between parent companies and their subsidiaries. Associated companies must have cross-shareholdings of at least 25 %.

The proposed directive is designed to relieve double taxation but not to facilitate non-taxation. The proposal therefore includes provisions to ensure that Member States are not precluded from taking steps to combat fraud or abuse. Such steps could include denying companies the benefits of the directive.

Member States would also be allowed not to apply the exemption from source country taxation if the beneficiary of the payments qualified for a special rate on those payments which was lower than the rate normally applied to such payments in the Member State where it was established.

In order to alleviate the budgetary impact of the interest and royalties proposal on Greece and Portugal, which are net importers of capital and technology, these Member States would be allowed to retain a withholding tax during a transitional period. They could apply a withholding tax of 10 % during the first two years and 5 % during the following three years following the entry into force of the directive.

The Commission would report on the operation of this directive three years after it entered into

force, with a view to a possible extension of its scope. The review would also allow a reexamination of the option given to Member States of not applying the directive to payments which benefited from a special low tax rate, particularly in the light of progress on the code of conduct for business taxation; which was the subject of a resolution adopted by the 1 December 1997 Ecofin Council.

The legal base for the proposal is Article 100 of the European Community Treaty. It must therefore be adopted unanimously by the Council, after consulting the European Parliament and the Economic and Social Committee.

N. C.



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## DG XXI in the Parliament

### VAT Committee

The draft report presented by Mr Langen was adopted by the Economic and Monetary Affairs Committee (EMAC) on 25 February 1998.

The final adoption of this report, initially scheduled for 31 March 1998, has been postponed until a later date.

### High Level Group on fraud in the alcohol and tobacco sectors

The High Level Group on fraud was set up in March 1997 at the request of Director-Generals responsible for excise in the Member States and was given the task of ensuring a comprehensive, coordinated approach to managing the problem of fraud. It was also asked to identify optimal preventive measures in addition to detection and enforcement measures. The group, which was chaired by the Commission and composed of representatives from all Member States has examined the nature and extent of fraud in the tobacco and alcohol sectors and has focused on a cross-sectoral approach, covering customs, VAT and excise.

The group presented its report to Directors-General of Customs and Internal Taxation and it received full endorsement. The Directors-General requested the UK Presidency to transmit the group's findings to the Ecofin Council and to the European Parliament.

The report contains recommendations for action by both Member States and the Commission. The principal recommendations concern the introduction of a computerised movement and control system

for the Community excise regime, the introduction of an excise early warning system for products liable to excise duty, improvements in the gathering and use of intelligence to increase the effectiveness of physical controls, the establishment of a code of best practice for licensing warehousekeepers and the negotiation of Memoranda of Understanding with producers and trade.

The Commission, which also supports the recommendations, is well aware of the difficulties and problems Member States will encounter in executing the proposed recommendations and will give full support in helping to set up the systems and implement the results of the proposed measures. The recommendations were presented to the Ecofin Council of May to obtain the support of Finance Ministers.

### Kraftfahrzeugbesteuerung

Der Richtlinienvorschlag KOM(98) 30 endg., der in der Ausgabe Nr. 3 von *The Key* vorgestellt worden ist und die Besteuerung von vorübergehend oder endgültig in einen anderen Mitgliedstaat verbrachten Kraftfahrzeugen betrifft, war am 17. Juni 1998 Gegenstand der Beratungen. Berichterstatler Watson bezeichnete den Vorschlag als ausgewogen und schlüssig und verließ seiner Hoffnung Ausdruck, daß er die Bewegungsfreiheit der Bürger stärken möge. M. Monti führte im Plenum aus, daß er einen der drei vorgeschlagenen Änderungen nicht mittragen könne. Er bedeutete in diesem Zusammenhang, die Erwähnung von Artikel 95 in Artikel 11 des Vorschlags sei deshalb nicht erforderlich, weil seine direkte Anwendung der ständigen

Rechtsprechung des Gerichtshofes der Europäischen Gemeinschaften entspreche.

### Excise report on the minimum rates for tobacco products

The rates directives on the approximation of taxes on cigarettes and other manufactured tobacco (Directives 92/79/EEC and 98/80/EEC) require the Council to examine minimum rates every two years on the basis of reports and, where appropriate, proposals from the Commission. This report must take account of the proper functioning of the internal market, the real value of the rates of duty and the wider objectives of the Treaty.

On 15 May 1998, the Commission adopted under written procedure the second report on tobacco products (document COM(98) 320).

The second report concludes that only a small number of technical amendments to existing Community legislation are necessary. After consulting the trade organisations and bearing in mind that the previous review was fairly recent, the Commission concluded that the structures and rates of excise duty should remain unchanged. The technical amendments concern principally: greater flexibility for the Member States to adjust the overall minimum duty in the event of changes in the retail price, the possibility for Member States to levy a minimum excise duty on cigars, cigarillos and smoking tobacco, the adaptation of the specific amounts for tobacco other than cigarettes for inflation, a revision of rates and structure of excise duty every five years instead of the existing obligation for a revision every two years.



The proposal for amending the existing directives was discussed in the Council during the first week of September.

#### «Ventes hors taxes intracommunautaires

Le 3 juin 1998, la Commission des affaires économiques et financières (EMAC) a adopté sa position en ce qui concerne ce

dossier. À l'issue de ses travaux sur le projet de rapport de M. Garosci (PPE-IT), elle a décidé de limiter le rapport à la stricte question de systèmes de contrôle mis en place par les États membres dans le cadre des ventes hors taxes intracommunautaires, sans aborder la problématique générale de l'abolition de ces ventes, fixée par le Conseil au 30 juin 1999; l'EMAC

entend ainsi se concentrer sur l'objet de la saisine du Parlement par la Commission, effectuée sur la base du rapport de juillet 1996.

L'adoption de la résolution du Parlement en réponse au rapport de juillet 1996 est prévue lors de la session de juillet 1998, à Bruxelles.»



## DG XXI in the world

### ÉLARGISSEMENT

#### Multilateral screening exercise in the field of taxation

On 24 and 25 June a first multilateral screening of the Community acquis in the field of taxation took place with Bulgaria, Latvia, Lithuania, Romania and the Slovak Republic. The principal objective of this exercise was to explain the tax acquis to the candidate countries and to get a more accurate picture of their preparation for acceding to the EU. This screening exercise was the first official initiative in the field of taxation after the Commission's opinions on the candidate countries' applications for membership to the EU.

#### Sous-comités douaniers et fiscaux

Des sous-comités multidisciplinaires de coopération douanière et fiscale ont eu lieu le 9 juin avec la Lettonie, le 12 juin avec la Roumanie, le 29 juin avec l'Estonie et le 24 juillet avec la Pologne. Les réunions de ces sous-comités ont permis d'ana-

lyser en détail les objectifs stratégiques des *road maps* (rapprochement des législations, amélioration de la capacité administrative, coopération administrative, association des utilisateurs) dans les domaines douaniers et fiscaux. Les informations recueillies seront utilisées lors de la rédaction du rapport annuel de la Commission au Conseil sur l'état de préparation de ces pays à la reprise de l'acquis communautaire.

#### Technical assistance

A meeting of the Technical Assistance and Training Committee between Commission services and Member States took place on 19 June in Brussels. The main subjects were the follow-up of the blueprints and the further role of the committee after DG XXI reorganisation.

### OTHERS

#### Russia

A first meeting of the EU-Russian Federation subcommittee on customs took place on 15 July. It discussed mainly the cooperation of the fight against fraud, with a view to protecting State revenue collection, as well as the border crossings and customs international transit issues.

#### World customs organisation (WCO) Council meeting in Marrakesh

The 91st and 92nd WCO Council sessions were held in Marrakesh (Morocco) from 22 to 25 June. The main theme of these sessions was the evaluation of the different technical committees on origin, valuation, nomenclature, facilitation and customs control. Special attention was given to the implementation of various customs reforms and modernisation projects in which the WCO plays an active role. It further marked the election of Mr Michel Danet (France) as the new Secretary-General of the WCO as from 1 January 1999.







## In the Council

### Commission proposal for the taxation of energy products

Since 1992, the Community system for taxing mineral oils has been based on the long-standing national policy of levying high taxes on motor fuels and lower taxes on heating fuels. Directives reflecting this policy were agreed in the run-up to the establishment of the internal market on 1 January 1993. On 1 January 1993, Directives 92/12/EEC, 92/81/EEC and 92/82/EEC entered into force, introducing a common system of excise duties as one element of the creation of the internal market.

The system provides for, in respect of motor fuels and heating fuels, minimum rates according to the description of the product and type of use and defines cases in which Member States are authorised to apply exemptions or reductions in rates. It also provides for harmonised structures for charging the duty and common rules on the holding and movement of excisable goods.

Taxation of energy products has also been the subject of another Community initiative. In June 1992, the Commission presented a proposal for a directive introducing a CO<sub>2</sub>/energy tax. Despite protracted negotiations, it did not prove possible to secure the unanimous agreement necessary for a tax measure although the proposal remains on the table. Taking note of this, the Ecofin Council meeting on 11 March 1996 called upon the Commission to present new proposals for the taxation of energy products.

In addition, it had become clear that the existing method of taxing liquid heating fuels whilst exempting competing products such as solid fuels, gas and electricity was distorting the market.

The removal of this distortion was considered desirable in order to assist the development of the internal market.

The Commission, faced with the need both to amend the existing system of taxation on mineral oils and to present a new system for the taxation of energy products, could have carried out these two exercises in parallel.

However, the negotiations on CO<sub>2</sub>/energy tax had clearly demonstrated the difficulty involved in securing an agreement among the Member States on the idea of a new harmonised tax over and above excise duty. It therefore became necessary to develop a new general approach to the taxation of energy products.

Throughout its consideration of the objectives of the new arrangements for the taxation of energy products, the Commission has sought to do more than merely amalgamate the objectives of the excise duty directives on the one hand and those of the amended proposal for a CO<sub>2</sub>/energy tax on the other.

The Commission reexamined how these needs could be met through the adaptation of the existing excise duty system. It then gave consideration to the best decision-making level (European Union or Member States) for achieving these objectives. Concern had also been expressed about the wide spread of existing tax rates which could give rise to excessive 'tank tourism' or cause the relocation of enterprises to neighbouring Member States because of lower energy costs.

It became apparent that the new arrangements for the taxation of energy products would have to permit not only the attainment of Community objectives (deepening of the internal market, fight

against CO<sub>2</sub> emissions, etc.), but also the establishment of national policies adapted to the situation of each Member State.

The new proposal reflects these considerations in that it extends the tax base to cover all energy products, provides for regular increases in minimum levels of taxation and gives more flexibility for individual Member States to structure their national tax systems to suit local needs and conditions.

Although excise duties have traditionally been levied for purely fiscal purposes, environmental considerations are becoming much more important. The Treaty of Rome lays down the principle that environmental protection must be integrated into other Community policies. Taxation can also be used as a tool to influence the use of different transport modes and to ensure that the true costs of transport are borne by the user. The use of revenues raised from increased energy taxes to reduce direct taxes on labour can also play a significant part in creating greater employment opportunities.

On 12 March 1997, the Commission adopted DG XXI's proposal under the reference COM(97) 30. As mentioned above, the proposal includes the extension of the existing tax base, increases in minimum levels of taxation spread out over a period of four years and more flexibility for national tax structures. The proposal also includes measures to safeguard the competitiveness of energy intensive industry.

The proposal is currently being discussed in the Council and being considered by the European Parliament which will give its opinion in due course.



### «Ventes hors taxes intracommunautaires

Le 19 mai 1998, le Conseil "Ecofin" a été amené, à l'initiative de l'Irlande, à évoquer le thème des ventes hors taxes intracommunautaires.

Face à une demande de cet État membre, visant à obtenir que la Commission élabore une étude sur les conséquences socio-économiques de l'abolition, le 30 juin 1999, des ventes hors taxes, le Conseil n'a pu parvenir à un accord permettant de rouvrir le débat sur sa décision de 1991.

La Commission a rappelé qu'il appartient aux États membres d'analyser la situation de ces ventes ainsi que les conséquences susceptibles de découler, au niveau local, de leur prochaine abolition. Il leur incombe de prendre, si nécessaire, les dispositions qu'ils jugeront nécessaires.

Si celles-ci impliquent le recours à des mesures communautaires, la Commission est prête à examiner, cas par cas et dans le cadre des dispositions communautaires existantes, les demandes qui lui seront présentées par les États membres.

La DG XXI et les diverses DG intéressées élaborent actuellement un document de travail, qui sera mis à la disposition du Conseil et qui vise à clarifier les instruments communautaires susceptibles d'être mis en œuvre par les États membres.»

### Proposition de directive modifiant la sixième directive TVA

La Commission a présenté le 17 juin 1998 au Conseil une proposition de directive modifiant la sixième directive TVA, en ce

qui concerne le régime du droit à déduction, ainsi qu'une proposition de règlement du Conseil concernant les mesures nécessaires à l'application de la directive proposée [document COM(98) 377 du 17 juin 1998].

La proposition de directive vise à remplacer la procédure de remboursement de la TVA prévue par la huitième directive par l'introduction dans la sixième directive d'un dispositif qui autorise l'assujetti à déduire sur sa déclaration périodique la taxe payée dans un État membre dans lequel il n'est pas établi.

Un tel régime nécessite la mise en place d'un système de restitution et de compensation bilatérale des dettes entre les États membres, permettant à l'État membre d'établissement de récupérer le montant de la TVA déductible auprès de l'État membre dans lequel cette TVA a été payée. Ce système fait l'objet de la proposition de règlement.

En outre, la proposition de directive vise à un rapprochement des règles en matière de déduction de la taxe grevant les dépenses, ayant à la fois un caractère professionnel et un caractère privé. Il s'agit en l'occurrence des dépenses liées aux voitures de tourisme, des dépenses de logement, de nourriture et de boissons et des dépenses de luxe, de divertissement et de représentation pour lesquelles les États membres appliquent des règles très divergentes en matière de déduction de la taxe.

Une première réunion du groupe «Questions financières» pour discuter de cette proposition a eu lieu le 24 juillet 1998.

### Union douanière

Le Coreper a examiné le 24 juin 1998 la proposition de règlement CE du Parlement européen et du Conseil modifiant le règlement (CEE) n° 2913/92 établissant le code des douanes communautaire (transit). Des réserves demeurent sur le texte de compromis préparé par la présidence et amendé en séance. Il appartiendra au Conseil de définir une position commune.

### Electronic commerce: Guidelines for indirect taxation

The Commission has adopted a communication that takes stock of progress towards deciding how to apply indirect taxation to electronic commerce (COM (98) 374), transmitted to the Council on 19 June. It is proposing a number of guidelines intended to serve as a basis for discussions with all parties interested in the development of electronic commerce. The guidelines are designed to ensure that taxation is certain, simple and neutral in order to avoid any distortion of the market and to promote the growth of electronic commerce. The Commission wishes to clarify, adapt and simplify the existing VAT system, while excluding any new taxes on the provision of these services, including those delivered via the Internet.

The guidelines set out in the communication provide a clear framework for future work. On 6 July 1998, the Council approved them as the basis of the EU's input to the OECD Ministerial Conference on electronic commerce due to take place in Ottawa in October 1998.





## The Official Journal C series

**OJ C 116 of 16.4.1998**

***Commission communication  
concerning autonomous tariff  
suspensions and quotas***

The aim of this communication is, in accordance with the objectives of the Customs 2000 action

programme, to clarify for the operators engaged in foreign trade the principles and to simplify the procedures applied by the Commission for the introduction or renewal of tariff suspensions and quotas. It opens the possibility for Member States to ask

for a duty suspension for investment goods and sets out the procedure, which will allow Turkey and other countries with preferential tariff arrangements to intervene in the consultation process for the introduction of tariff suspensions.



## Seminars, conferences and colloquia

La **deuxième réunion du groupe de contact «Transit» (douanes et opérateurs)** s'est tenue à Bruxelles les 15 et 16 juin 1998 sous la présidence de M. Vanden Abeele, directeur général de la DG XXI. Les discussions se sont déroulées dans un climat très positif d'ouverture et de dia-

logue qui a permis de déboucher sur des conclusions qui guideront la Commission dans la rédaction de ses propositions révisées en matière de réforme du transit (document de travail XXI/1402/97-rév. 3). Le résumé des discussions et les conclusions de cette réunion

peuvent être obtenus sur demande à:

**CEC — DG XXI/B.3**  
**Tél. (32-2) 295 27 59**  
**Fax (32-2) 296 59 83**  
**E-mail: Charlotte.Pricaupenko**  
**@dg21.cec.be**

A seminar entitled 'Reflecting on DG XXI' was organised in the Interinstitutional Centre in Overijse, on 12 June 1998. In the opening session, Mr Vanden Abeele summarised the various factors that led to the reorganisation of DG XXI and suggested

it was an appropriate time for such a reflection on the mission, management and modernisation of the Directorate-General. The seminar started with four workshops: 'Reflection on DG XXI's mission', 'The role of informatics', 'Improving efficiency' and

'The external impact of DG XXI' and the conclusions were presented to all participants in the afternoon plenary session. A summary report of the seminar is available in DG XXI.





## Publications

### DOCUMENTS OFFICIELS

#### Union douanière

##### COM(98) 124 final

Communication de la Commission au Conseil — Stratégie européenne pour la Turquie — Premières propositions opérationnelles de la Commission 11 p. — ISBN 92-78-31876-0 CB-CO-98-143-FR-C

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Tél. (32-2) 296 20 64  
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##### COM(98) 147 final

Rapport de la Commission sur l'évolution des relations avec la Turquie depuis l'entrée en vigueur de l'Union douanière 11 p. — ISBN 92-78-31943-0 CB-CO-98-150-FR-C

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Tél. (32-2) 296 20 64  
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##### COM(98) 257 final

Proposition de règlement CE du Conseil instituant un régime communautaire de contrôle des exportations de biens et de technologies à double usage (présentée par la Commission) 278 p. — ISBN 92-78-35375-2 CB-CO-98-274-FR-C

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#### Fiscalité

Conclusions du Conseil du 9 mars 1998 concernant la création du groupe «Code de conduite» (fiscalité des entreprises) Publié au JO C 99 du 1.4.1998, p. 1-2

##### COM(98) 276 final

Protection des intérêts financiers des Communautés — Lutte contre la fraude — Rapport annuel 1997 (présenté par la Commission) 63 p. — ISBN 92-78-36033-3 CB-CO-98-309-FR-C

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##### COM(98) 278 final

Protection des intérêts financiers des Communautés — Lutte contre la fraude — Programme de travail 1998/1999 (présenté par la Commission) 14 p. — ISBN 92-78-36044-9 CB-CO-98-310-FR-C

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### DOCUMENTS INTERNES

#### Union douanière

##### Réseau Transit / Transit Network / Netz Versandverfahren

##### Annuaire du réseau transit/ Transit Network Address Book/ Netz Versandverfahren Adressenliste

Mise à jour: 15.4.1998 — Update: 15-04-98 — Aktualisierung: 15-04-98  
100 p. — Réf XXI/978/98 — DE/EN/FR

Coordonnées des 21 coordinateurs nationaux «transit» et des 380 correspondants régionaux «transit» désignés par les administrations douanières des États membres et des pays partenaires de la convention de transit commun (Hongrie, Islande, Norvège, Pologne, République tchèque, Slovaquie et Suisse) en application du «plan d'action pour le transit en Europe» [COM(97) 188 final, publié au JO C 176 du 10.6.1997, p. 3].

<http://europa.eu.int/en/comm/dg21/publicat/workingpapers/index.htm>. #978-98

▶▶▶ CEC — DG XXI — B3

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