PARLAMENT EWROPEW

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28.4.2006

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RAPPORT

proposta emendata għal Direttiva tal-Kunsill li temenda d-Direttiva 77/388/KEE rigward il-post fejn ikunu provduti s-servizzi
(COM(2005)0334 – C6-0322/2005 – 2003/0329(CNS))

Kumitat għall-Affarijiet Ekonomiċi u Monetarji

Rapporteur: Othmar Karas

Tifsira tas-simboli użati

*	Proċedura ta' konsultazzjoni *maġġoranza tal-voti mitfugħa*
**I	Proċedura ta' koperazzjoni (l-ewwel qari) *maġġoranza tal-voti mitfugħa*
**II	Proċedura ta' koperazzjoni (it-tieni qari) *maġġoranza tal-voti mitfugħa, sabiex tiġi approvata l-pożizzjoni komuni* *maġġoranza tal-Membri kollha tal-Parlament, sabiex tiġi miċħuda jew emendata l-pożizzjoni komuni*
***	Proċedura ta' kunsens *maġġoranza tal-Membri kollha tal-Parlament, minbarra fil-każi msemmija fl-Artikoli 105, 107, 161 u 300 tat-Trattat tal-KE u fl-Artikolu 7 tat-Trattat ta' l-UE*
***I	Proċedura ta' kodeċiżjoni (l-ewwel qari) *maġġoranza tal-voti mitfugħa*
***II	Proċedura ta' kodeċiżjoni (it-tieni qari) *maġġoranza tal-voti mitfugħa, sabiex tiġi approvata l-pożizzjoni komuni* *maġġoranza tal-Membri kollha tal-Parlament, sabiex tiġi miċħuda jew emendata l-pożizzjoni komuni*
***III	Proċedura ta' kodeċiżjoni (it-tielet qari) *maġġoranza tal-voti mitfugħa sabiex jiġi approvat it-test konġunt*

(Dan it-tip ta' proċedura jiddependi mill-bażi legali proposta mill-Kummissjoni.)

Emendi għal test leġiżlattiv

Fl-emendi li jsiru mill-Parlament, it-test emendat huwa indikat b'tipa ***qawwija u korsiva.*** Test *korsiv normali* huwa indikazzjoni għas-servizzi tekniċi li turi partijiet tat-test leġiżlattiv li għalihom qed tkun proposta korrezzjoni bl-iskop li tgħin fil-preparazzjoni tat-test finali (pereżempju, żbalji ovvji jew nuqqasijiet f'verżjoni lingwistika minnhom). Il-korrezzjonijiet proposti huma suġġetti għall-qbil tas-servizzi tekniċi involuti.

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ABBOZZ TA' RIŻOLUZZJONI LEĠIŻLATTIVA TAL-PARLAMENT EWROPEW

proposta emendata għal Direttiva tal-Kunsill li temenda d-Direttiva 77/388/KEE rigward il-post fejn ikunu provduti s-servizzi
(COM(2005)0334 – C6-0322/2005 – 2003/0329(CNS))

(Proċedura ta' konsultazzjoni)

Il-Parlament Ewropew,

– wara li kkunsidra l-proposta tal-Kummisjoni lill-Kunsill (COM (2005)0334)[1]

– wara li kkunsidra l-Artikolu 93 tat-Trattat KE, skond liema Trattat il-Kunsill ikkonsulta lill-Parlament (C6-0322/2005),

– wara li kkunsidra l-Artikolu 51 tar-Regoli ta' Proċedura tiegħu,

– wara li kkunsidra r-rapport tal-Kumitat għall-Affarijiet Ekonomiċi u Monetarji u l-opinjoni tal-Kumitat għall-Kultura u l-Edukazzjoni (A6-0153/2006),

1. Japprova l-proposta tal-Kummissjoni kif emendata;

2. Jistieden lill-Kummissjoni biex tbiddel il-proposta tagħha kif meħtieġ, skond l-Artikolu 250(2) tat-Trattat KE;

3. Jistieden lill-Kunsill biex jinfurmah jekk ikollu l-ħsieb li jbiddel it-test approvat mill-Parlament;

4. Jitlob lill-Kunsill biex jerġa' jikkonsultah jekk ikollu l-ħsieb li jemenda l-proposta tal-Kummissjoni b'mod sostanzjali;

5. Jagħti istruzzjonijiet lill-President tiegħu sabiex jgħaddi l-pożizzjoni tal-Parlament lill-Kunsill u lill-Kummissjoni.

Emenda 1
PREMESSA 1

Ir-realizzazzjoni tas-suq intern, il-globalizzazzjoni, it-tneħħija tar-regolament u l-bidla fit-teknoloġija ngħaqdu kollha flimkien biex joħolqu bidliet enormi fil-volum u fit-tfassil tal-kummerċ fis-servizzi. Huwa dejjem iktar possibbli għal numru ta' servizzi li jiġu provduti mill-bogħod. B'risposta, ittieħdu passi biċċa biċċa biex dan jiġi indirizzat tul is-snin u ħafna servizzi	Ir-realizzazzjoni tas-suq intern, il-globalizzazzjoni, it-tneħħija tar-regolament u l-bidla fit-teknoloġija ngħaqdu kollha flimkien biex joħolqu bidliet enormi fil-volum u fit-tfassil tal-kummerċ fis-servizzi. Huwa dejjem iktar possibbli għal numru ta' servizzi ***bħal servizzi imwassla b'mod elettroniku u servizzi ta' telekomunikazzjoni,*** li jiġu provduti mill-

[1] Għadha mhix ippubblikata fil-ĠU.

definiti bħalissa huma ntaxxati fuq il-bażi tal-prinċipju tad-destinazzjoni.

bogħod. B'risposta, ittieħdu passi biċċa biċċa biex dan jiġi indirizzat tul is-snin u ħafna servizzi definiti bħalissa huma ntaxxati fuq il-bażi tal-prinċipju tad-destinazzjoni.

Ġustifikazzjoni

Din l-emenda tirreferi għal dawk is-servizzi li qed iżidu fl-importanza tagħhom u li hu possibbli li jiġu provduti mill-bogħod.

Emenda 2
PREMESSA 6

F'ċerti ċirkostanzi, ir-regoli ġenerali rigward il-post fejn ikunu provduti s-servizzi kemm lil persuni li huma taxxabbli kif ukoll lil dawk li mhumiex ma japplikawx u japplikaw xi esklużjonijiet speċifikati. Dawn l-esklużjonijiet għandhom ikunu fil-biċċa l-kbira tagħhom ibbażati fuq kriterji eżistenti u jirriflettu l-prinċipju tat-tassazzjoni fil-post tal-konsum, *fiwaqt* li ma jimponux piżijiet amministrattivi sproporzjonati fuq ċerti negozjanti.

F'ċerti ċirkostanzi, ir-regoli ġenerali rigward il-post fejn ikunu provduti s-servizzi kemm lil persuni li huma taxxabbli kif ukoll lil dawk li mhumiex ma japplikawx u japplikaw xi esklużjonijiet speċifikati. Dawn l-esklużjonijiet għandhom ikunu fil-biċċa l-kbira tagħhom ibbażati fuq kriterji eżistenti u jirriflettu l-prinċipju tat-tassazzjoni fil-post tal-konsum, *filwaqt* li ma jimponux piżijiet amministrattivi sproporzjonati fuq ċerti negozjanti, ***li jirrikjedu li l-obbligazzjonijiet tat-taxxa fuq il-valur miżjud ikunu ssimplifikati permezz ta' miżuri bħal l-introduzzjoni ta' skemi apposta li jinkludu kollox ('one-stop scheme').***

Ġustifikazzjoni

Din l-emenda għandha l-għan li tenfasizza li eċċezzjonijiet bħal dawn, partikolarment fil-każ ta' servizzi provduti mill-bogħod, ma joħolqux piżijiet amministrattivi sproporzjonati fuq il-forniturimeta l-iskema li tinkludi kollox tiġi stabbilita.

Emenda minn Jules Maaten

Emenda 3
PREMESSA 8 A (ġdida)

(8a) Sabiex tkun assigurata l-implimentazzjoni xierqa tal-VAT fuq

servizzi li huma suġġetti għas-sistema 'reverse-charge', id-dejta miġbura mill-fornitur ta' l-Istat Membru għandha tkun ikkomunikata lill-Istat Membru fejn ir-riċevitur huwa stabbilit. Regolament tal-Kunsill (KE) Nru 1798/2003 tas-7 ta' Ottubru 2003 dwar koperazzjoni fl-amministrazzjoni fil-qasam tat-taxxa fuq il-valur miżjud u t-tneħħija tar-Regolament (KEE) Nru 218/92 għandu jipprovdi l-komunikazzjoni meħtieġa u konsegwentement għandu jkun emendat. L-adozzjoni ta' din id-Direttiva hija marbuta mill-qrib ma' l-emendi li huma meħtieġa tar-Regolament 1798/2003, kif ukoll ma' l-implimentazzjoni effettiva ta' dik is-sistema ta' skambju ta' informazzjoni dwar il-VAT (VIES - VAT Information Exchange System) b'tali mod li s-servizzi jkunu ġew inklużi fl-skambju ta' informazzjoni.

Or. en

Ġustifikazzjoni

Skond il-proposta tal-Kummissjoni, il-bdil tal-post tar-regoli ta' forniment ta' servizzi teħtieġ l-inkluzjoni ta' servizzi 'reverse charge' fi ħdan l-obbligazzjonijiet li bħalissa jeżistu għall-forniment ta' provisti fil-Komunità. Minn dan jirriżulta li l-estensjoni meħtieġa għal servizzi li għandhom l-iskop ta' skambju ta' informazzjoni bejn l-Istati Membri permezz tal-VIES, hija bħalissa limitat għal forniment ta' servizzi fil-Komunità. Għalhekk ir-Regolament tal-Kunsill (KE) No 1798/2003 tas-7 ta' Ottubru 2003 dwar il-koperazzjoni amministrattiva fil-qasam tal-valur miżjud, li tifforma l-bażi legali għall-iskambju ta' informazzjoni, għandha tkun emendata sabiex tinkludi s-servizzi li jaqgħu fi ħdan l-iskop ta' l-iskambju ta' informazzjoni. L-emendi għar-regolament tal-Kunsill 1798/2003 huma marbutin mill-qrib mad-dħul fis-seħħ tar-regolamenti l-ġodda stabbiliti mill-proposta tad-Direttiva. Mingħajr l-emendi meħtieġa għar-Regolamen , l-Istati Membri ma jkunux jistgħu jikkontrollaw il-forniment ta' servizzi fil-Komunità. In-nuqqas ta' informazzjoni iżid ir-riskju ta' -frodi. Minħabba li bħalissa l-VIES tippermetti t-trażmissjoni ta' dejta relatata mal-forniment ta' provisti fil-Komunità, hija għandha tkun implimentata sabiex tagħmel possibbli skambju ta' dejta li għandha x'taqsam ma' servizzi. L-adattament effettiv tal-VIES hija prerekwiżit li jiżgura li r-regolamenti l-ġodda jaħdmu tajjeb fil-post tal-forniment tas-servizzi.

Emenda minn Zsolt László Becsey

Emenda 4
ARTIKOLU 1, PUNT 1
Artikolu 6, paragrafu 6 , (Direttiva 77/388/KEE)

(1) Fejn korp legali wieħed għandu iktar minn stabbiliment fiss wieħed, is-servizzi mogħtija bejn l-istabbilimenti m'għandhomx jiġu trattati bħala provvisti.	***imħassar***

Or. en

Ġustifikazzjoni

Emenda minn Zsolt László Becsey

Emenda 5
ARTIKOLU 1, PUNT 2
Artikolu 9, paragrafu 3 , (Direttiva 77/388/KEE)

3. Għall-finijiet tal-paragrafi 1 u 2, fejn persuna hija persuna li hija taxxabbli li twettaq ukoll attivitajiet jew tranżazzjonijiet li ma jitqiesux provvisti ta' prodotti jew servizzi li huma taxxabbli, għandha titqies bħala persuna li hija taxxabbli għal dawk is-servizzi kollha provduti lilha ***minbarra fejn is-servizzi huma għall-użu privat tagħha jew tal-personàl.***	3. Għall-finijiet tal-paragrafi 1 u 2, fejn persuna hija persuna li hija taxxabbli li twettaq ukoll attivitajiet jew tranżazzjonijiet li ma jitqiesux provvisti ta' prodotti jew servizzi li huma taxxabbli, għandha titqies bħala persuna li hija taxxabbli għal dawk is-servizzi kollha provduti lilha.

Or. en

Ġustifikazzjoni

Emenda 6
ARTIKOLU 1, PUNT 2
Artikolu 9g, paragrafu 1, punt (c) (Direttiva 77/388/KEE)

(c) is-servizzi tax-xandir tar-radju ***u*** tat-televiżjoni;	(c) ***servizzi lineari u mhux lineari*** tar-radju, tat-televiżjoni ***u mezzi awdjoviżivi oħra***;

Ġustifikazzjoni

L-emenda tirrifletti l-iżviluppi teknoloġiċi sabiex tkopri kull tip ta' servizz awdjoviżiv, kemm skond l-iskeda u kemm fuq talba speċifika.

NOTA SPJEGATTIVA

I. Legislative background

In July 2000 the Commission set out its new strategy regarding the VAT policy[1]. One of its priorities was to modernise the rules on the place of supply of services. The legislative changes were considered necessary due to the concept of place of supply of services developed at the occasion of drafting the Sixth Vat Directive. It was recognised then that although VAT was a consumption tax and by that definition should have been levied at the place of consumption, such an application of that principle would give rise to uncertainty and practical confusion. It was therefore agreed that in order to circumvent that kind of distortions, a 'reverted' principle of a place of supply of services should be applied, i.e. that a place of supply (and taxation) would be defined as the place where the supplier is located.

At the times when the principle was conveyed the potential distortions resulting from that reverted application were minimal as it resulted in the tax accruing to the country of consumption. Nevertheless, together with higher degree of completion of the Internal Market, dashing globalisation and popularity of distant commerce, the exceptions were liable to overtake the rule. In light of these developments and following the public consultation of 2002, the Commission has come up with a proposal[2] modifying the problematic rules.

Rather than tinkering with the existing rules and scrapping the hitherto law, the Commission's draft proposed to turn back to the original principle and define the place of supply for services between taxable persons (the so-called B2B) as the place where the customer is established, with taxation through self-assessment becoming the rule.

II. Objectives of the original proposal

The key principle of the Commission's original proposal was that any modification of the rules governing the place of taxation of services should result, as much as possible, in taxation at the place where the actual consumption occurs. The expected result should be a broad simplification of practicalities related to cross-border services sector.

The Commission's original proposal focused exclusively on the provisions related to services supplied to taxable persons - B2B. The Business-to-Consumer (B2C) issue was to be addressed subsequently. In the course of consultations it appeared nevertheless that due to largely similar considerations between the two sectors, it would be illogical not to deal with the latter being, in absence of specific provisions, taxed where the supplier is established. Bearing in mind that we live in the era of globalisation and attractiveness of the distant selling, there could be a risk of distortion of competition. The Commission has therefore decided to amend its original proposal and extend its scope onto B2C sector as well.

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1 COM(2000)0348 of 7 Jul 2000 ‘A strategy to improve the operation of the VAT system within the context of the internal market’.
2 COM(2003)0822 of 23 Dec 2003.

III. Objectives of the modified proposal

The proposed amendments to be applied to B2C sector should to a large extent be in line with the proposed rules for B2B services. However, in order to avoid excessive red tape for service providers stemming from the necessity to comply with a number of various VAT systems, the requisite accompanying mechanism needs to be brought in force in parallel to this proposal. Therefore the Rapporteur, following the Commission, would like to put a strong emphasis on the compatibility of the proposed modifications with the 'one-stop' mechanism tabled by the Commission in 2005 and to which the Parliament has already given its supportive opinion. The scheme's principal objective is to simplify VAT obligations for cross-border trading by allowing the suppliers to meet their tax requirements for all kind of cross-border activity in the very Member State of their establishment with their tax declarations being automatically transmitted to a given Member States where the services were actually supplied. This will help eliminating distortion of the competition as taxing services supplied to non-taxable persons at the place of consumption ensures that the influence of VAT rates on the place of supply will always be neutral.

IV. The Rapporteur's opinion

The Rapporteur reiterates his earlier support for the Commission's original proposal, which he believes provides for an urgently required updating of the rules on the place of supply of services and ensures much-needed flexibility, enabling the relevant legislation to deal with developments in the service sector. It also ensures the neutrality of the VAT rates and eliminates possible distortion of competition.

He welcomes as well the initiative of addressing the services supplied to non-taxable persons in line with the provisions foreseen for transactions between the taxable persons, as eliminating possible distortions of competition caused by the VAT rate incentive.

Further on, the Rapporteur stresses that VAT is in its definition imposed on consumption and application of that principle should be as broad as possible. He does agree that there is a list of services, such as intra-Community transport of goods and passengers or catering services provided on board ships, aircrafts or trains, that cannot comply with that principle and therefore the specific provisions are needed. The Rapporteur supports the introduced derogations accentuating nevertheless that better balance between the principle of place of consumption and the administrative procedures required. In the given examples of intra-Community transport, or services which can be supplied at a distance, the provisions in place are still quite burdensome and difficult to apply.

In the view of the above mentioned concerns, the Rapporteur urges the Council to implement the new provisions jointly with the 'one stop' scheme, allowing small and medium size enterprises to avoid unnecessary red tape on cross-border transactions and alleviate the administrative burden for a certain type of the above listed typed of services.

Having stated that, the Rapporteur intends to make no amendments to the Commission's modified proposal and recommends to the Members of the European Parliament to adopt it as

it stands.

25.4.2006

OPINJONI TAL-KUMITAT GĦALL-KULTURA U L-EDUKAZZJONI

for the Committee on Economic and Monetary Affairs

on the amended proposal for a Council directive amending Directive 77/388/EEC as regards the place of supply of services
(COM(2005)0334 – C6-0322/2005 – 2003/0329(CNS))

Draftsman: Gyula Hegyi

SHORT JUSTIFICATION

The proposal forms part of the new Value Added Tax (hereinafter: VAT) Strategy adopted by the European Commission in 2000, which identified the modernisation of the rules on the place of supply of services as a key priority.

Such modernisation finds its roots in the current VAT system. On the one hand, the rules define the place of supply of services, hence the place of taxation as the place where the service supplier is located. On the other hand, only minimum percentages of standard and reduced VAT rates are determined at Community level, while actual tax rates are effectively fixed by each Member State. Therefore, relocation of service suppliers into Member States applying more favourable VAT rates is likely to cause distortion of competition.

Notwithstanding the numerous exceptions which aim at taxing the services where the consumption takes place, due to technology changes it is possible for a growing number of services to be supplied at a distance. This may also lead to the relocation of service suppliers for tax evasion purposes.

Therefore, a modernisation of rules on the place of supply of services was inevitable, which was to be carried out in two steps.

Firstly, the European Commission proposed to amend the rules on services provided to taxable persons[1]. The proposal defined the consumer's place as main rule, while it only proposed ancillary changes on the rules of services supplied to non-taxable persons. Secondly, the current proposal is the final part of the reform, amending the provisions on the place of supply of services provided to non-taxable persons.

[1] COM(2003)0822. Not yet published in OJ.

This opinion deals with provisions related to culture and education. Your draftsman strongly believes that sooner or later the whole taxation policy of the European Union should be harmonized, providing similar conditions and possibilities for all citizens of our communities. Your draftsman also believes that taxation policy should encourage cultural and educational services by the lowest possible VAT rates in every Member State. Obviously, these are long term goals. The current proposal of the European Commission is a small step into the right direction.

Firstly, as regards services to be supplied at a distance, in cases where the place of supply of services shall be the place where the consumer is located, it is of high importance to introduce the 'one-stop scheme' allowing suppliers to use a single VAT number for all services provided throughout the EU and therefore fulfil all obligations related to VAT in the Member State, where they are established. In the absence of such scheme, more administrative burdens would be created, which may hamper the supply of cross-border services.

Secondly, as regards recent technology changes and especially the proposal of the European Commission on the Television without Frontiers Directive[1], both linear and non-linear audiovisual media services need to be mentioned in the current proposal.

Finally, Council Regulation 1777/2005/EC of 17 October 2005 laying down implementing measures for Directive 77/388/EEC on the common system of value added tax amending Annex L to Directive 77/388/EEC gives a detailed list for electronically supplied services. This list comprises, amongst others, automated distance teaching and workbooks completed by students online and marked automatically, without human intervention. From a technical point of view, it is more coherent to include teaching supplied without the physical presence of the service provider in Annex L rather than mentioning it separately in Article 9 point (d).

AMENDMENTS

The Committee on Culture and Education calls on the Committee on Economic and Monetary Affairs, as the committee responsible, to incorporate the following amendments in its report:

Text proposed by the Commission[2]	Amendments by Parliament
Amendment 1 RECITAL 1	

[1] COM(2005)0646. Not yet published in OJ.
[2] Not yet published in OJ.

(1) The realisation of the internal market, globalisation, deregulation and technology change have all combined to create enormous changes in the volume and pattern of trade in services. It is increasingly possible for a number of services to be supplied at a distance. In response, piecemeal steps have been taken to address this over the years and many defined services are in fact at present taxed on the basis of the destination principle.	(1) The realisation of the internal market, globalisation, deregulation and technology change have all combined to create enormous changes in the volume and pattern of trade in services. It is increasingly possible for a number of services***, such as electronically delivered services and telecommunication services,*** to be supplied at a distance. In response, piecemeal steps have been taken to address this over the years and many defined services are in fact at present taxed on the basis of the destination principle.

Justification

The amendment refers to those services of increasing importance, which are capable to be supplied at distance.

Amendment 2
RECITAL 6

(6) In certain circumstances, the general rules as regards the place of supply of services for both taxable and non-taxable persons are not applicable and specified exclusions apply. These exclusions should be largely based on existing criteria and reflect the principle of taxation at the place of consumption, while not imposing disproportionate administrative burdens upon certain traders.	(6) In certain circumstances, the general rules as regards the place of supply of services for both taxable and non-taxable persons are not applicable and specified exclusions apply. These exclusions should be largely based on existing criteria and reflect the principle of taxation at the place of consumption, while not imposing disproportionate administrative burdens upon certain traders***, which requires value added tax obligations to be simplified by measures such as the introduction of a 'one-stop scheme'.***

Justification

The amendment aims at emphasising that such exceptions, particularly in case of services provided at distance, will not create disproportionate administrative burdens on suppliers once the one-stop scheme is established.

Amendment 3
ARTICLE 1, POINT 2
Article 9f, paragraph 1, point (c) (Directive 77/388/EEC)

(c) services relating to scientific and educational activities, except for the teaching services referred ***to in point (d) of Article 9g(1)***, including the activities of the organisers of such activities and, where appropriate, ancillary services;	(c) services relating to scientific and educational activities, except for the teaching services referred ***to in Annex L*****,** including the activities of the organisers of such activities and, where appropriate, ancillary services;

Justification

The amendment aims at improving coherence with a view to Amendment 5.

Amendment 4
ARTICLE 1, POINT 2
Article 9g, paragraph 1, point (c) (Directive 77/388/EEC)

(c) radio ***and*** television ***broadcasting*** services;	(c) ***linear and non-linear*** radio, television ***and other audiovisual media*** services;

Justification

The amendment reflects on the technological developments in order to cover all kinds of audiovisual media services, both scheduled and on-demand services.

Amendment 5
ARTICLE 1, POINT 2
Article 9g, paragraph 1, point (d) (Directive 77/388/EEC)

(d) teaching supplied without the physical presence of the service provider.	***deleted***

Justification

Annex L of the sixth VAT Directive gives an illustrative list of electronically supplied services, which comprises, amongst others, automated distance teaching and workbooks. It is therefore more coherent to include point (d) in Annex L.

PROĊEDURA

Title	Amended proposal for a Council directive amending Directive 77/388/EEC as regards the place of supply of services
References	COM(2005)0334 – C5-0322/2005 – 2003/0329(CNS)
Committee responsible	ECON
Opinion by Date announced in plenary	CULT 2.2.2006
Enhanced cooperation – date announced in plenary	
Draftsman Date appointed	Gyula Hegyi 23.11.2005
Previous drafts(wo)man	
Discussed in committee	20.3.2006
Date adopted	25.4.2005
Result of final vote	+: 24 –: 1 0: 0
Members present for the final vote	Maria Badia I Cutchet, Christopher Beazley, Ivo Belet, Giovanni Berlinguer, Marie-Hélène Descamps, Jolanta Dičkutė, Věra Flasarová, Milan Gaľa, Vasco Graça Moura, Lissy Gröner, Mario Mauro, Manolis Mavrommatis, Ljudmila Novak, Zdzisław Zbigniew Podkański, Christa Prets, Karin Resetarits, Pál Schmitt, Nikolaos Sifunakis, Hannu Takkula, Helga Trüpel, Thomas Wise, Tomáš Zatloukal
Substitute(s) present for the final vote	Gyula Hegyi, Erna Hennicot-Schoepges, Åsa Westlund
Substitute(s) under Rule 178(2) present for the final vote	
Comments (available in one language only)	...

PROĊEDURA

Title	Amended proposal for a Council directive amending Directive 77/388/EEC as regards the place of supply of services
References	COM(2005)0334 – C6-0322/2005 – 2003/0329(CNS)
Date of consulting Parliament	13.01.2004, 14.10.2005
Committee responsible Date announced in plenary	ECON 15.01.2004, 27.10.2005
Committee(s) asked for opinion(s) Date announced in plenary	CULT IMCO 2.2.2006 27.10.2005
Not delivering opinion(s) Date of decision	IMCO 21.11.2005
Enhanced cooperation Date announced in plenary	
Rapporteur(s) Date appointed	Othmar Karas 16.11.2005
Previous rapporteur(s)	Othmar Karas
Simplified procedure – date of decision Date of decision	
Legal basis disputed Date of JURI opinion	
Financial endowment amended Date of BUDG opinion	[/
Parliament to consult European Economic and Social Committee – date decided in plenary	0.0.0000
Parliament to consult Committee of the Regions – date decided in plenary	
Discussed in committee	20.02.2006 20.03.2006 25.04.2006
Date adopted	25.04.2006
Result of final vote	+: 37 –: 2 0: 0
Members present for the final vote	Zsolt László Becsey, Pervenche Berès, Pier Luigi Bersani, Sharon Bowles, Udo Bullmann, Ieke van den Burg, David Casa, Jan Christian Ehler, Elisa Ferreira, Jean-Paul Gauzès, Robert Goebbels, Sophia in 't Veld, Othmar Karas, Wolf Klinz, Christoph Konrad, Guntars Krasts, Kurt Joachim Lauk, Astrid Lulling, Gay Mitchell, Cristobal Montoro Romero, Joseph Muscat, John Purvis, Alexander Radwan, Bernhard Rapkay, Eoin Ryan, Peter Skinner, Margarita Starkevičiūtė, Ivo Strejček, Sahra Wagenknecht, John Whittaker
Substitute(s) present for the final vote	Jorgo Chatzimarkakis, Harald Ettl, Satu Hassi, Ján Hudacký, Werner Langen, Jules Maaten, Thomas Mann, Íñigo Méndez de Vigo, Corien Wortmann-Kool
Substitute(s) under Rule 178(2) present for the final vote	
Date tabled	28.4.2006
Comments (available in one language only)	...