

(98/C 386/049)

WRITTEN QUESTION E-0718/98**by Amedeo Amadeo (NI) and Salvatore Tatarella (NI) to the Commission***(18 March 1998)**Subject:* The VAT Committee

In connection with the proposal for a Council Directive amending Directive 77/388/EEC on the common system of value-added tax (the Value-added Tax Committee) (COM(97) 325 final — 97/0186 CNS) ⁽¹⁾, could the Commission ensure that the proposals that are to be submitted to the VAT Committee are published in advance? At present amendments to Community legislation on VAT require a directive or a regulation, and their publication in draft form offers all those concerned the opportunity to make comments on the subject. This public safeguard should also apply to the proposals submitted to the VAT Committee.

⁽¹⁾ OJ C 278, 13.9.1997, p.6.

(98/C 386/050)

WRITTEN QUESTION E-0719/98**by Amedeo Amadeo (NI) and Salvatore Tatarella (NI) to the Commission***(18 March 1998)**Subject:* The VAT Committee

In connection with the proposal for a Council Directive amending Directive 77/388/EEC on the common system of value-added tax (the Value-added Tax Committee) (COM(97) 325 final — 97/0186 CNS) ⁽¹⁾, could the Commission ensure that the opinions drawn up by the VAT Committee, irrespective of whether it is acting as a regulatory committee or as an advisory committee, are published in the Official Journal?

⁽¹⁾ OJ C 278, 13.9.1997, p. 6.

**Joint answer to Written Questions
E-0718/98 and E-0719/98
given by Mr Monti on behalf of the Commission**

(6 May 1998)

When implementing powers are conferred on the Commission, it exercises these powers pursuant to the procedures laid down by Council Decision 87/373/EEC of 13 July 1987 ⁽¹⁾, in which case the Commission submits draft measures to a regulatory body composed of the representatives of the Member States.

The Commission does not publish the draft measures. It may, however, consult interested parties.

It follows from the Commission's proposal on the VAT committee ⁽²⁾ that any decision taken by the Commission, assisted by the VAT committee as a regulatory body, will be a legal act and as such, it will be published.

By contrast, the Commission cannot take legal responsibility for publishing opinions which have no legal value because they only result from discussions in an advisory committee which has no powers to interpret Community legislation or to approve specific rules of application.

⁽¹⁾ OJ L 197, 18.7.1987.

⁽²⁾ OJ C 278, 13.9.1997.