Tuesday 13 April 1999

Legislative resolution embodying Parliament's opinion on the draft Joint Action adopted by the Council on the basis of Article K.3 of the Treaty on European Union on the creation of an early warning system for the transmission of information on illegal immigration and facilitator networks (5001/99 — C4-0046/99 — 99/0909(CNS))

(Consultation procedure)

The European Parliament,

— having regard to the Council draft, 5001/99 — 99/0909(CNS),

— having been consulted by the Council pursuant to Article K.6, second paragraph, of the Treaty on European Union (C4-0046/99),

— having regard to Rule 58 of its Rules of Procedure,

— having regard to the report of the Committee on Civil Liberties and Internal Affairs (A4-0118/99),

1. Approves the Council draft, subject to Parliament's amendments;

2. Calls on the Council to alter its draft accordingly;

3. Should the Council intend to depart from the text approved by Parliament, calls on the Council to notify Parliament and to consult it again;

4. Instructs its President to forward this opinion to the Council and Commission.

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22. Liability for payment of VAT *

A4-0174/99

Proposal for a Council Directive amending Directive 77/388/EEC as regards the determination of the person liable for payment of value added tax (COM(98)0660 — C4-0705/98 — 98/0312(CNS))

The proposal was approved with the following amendments:

TEXT PROPOSED BY THE COMMISSION (*)	AMENDMENTS BY PARLIAMENT
(Amendment 1)	
Recital 4	
(4) Whereas it emerges from the report's conclusions that replacement of the tax representation system by the reverse charge system (designation of the recipient as the person liable for payment of the tax) cannot be a solution to the problems created since this system would run counter to the principle of fractioned payments which lies at the heart of the common system of value added tax;	(4) Whereas it emerges from the report's conclusions that replacement of the tax representation system by the reverse charge system (designation of the recipient as the person liable for payment of the tax) cannot be a solution to the problems created since **the generalised use of** this system would run counter to the principle of fractioned payments which lies at the heart of the common system of value added tax;

(*) OJ C 409, 30.12.1998, p. 10.