# COMMISSION

## COMMISSION DECISION

**of 12 July 1995**

**laying down certain provisions for implementing Council Decision 93/588/EEC on the adoption of a programme of Community action on the subject of the vocational training of indirect taxation officials**

(95/279/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 93/588/EEC of 29 October 1993 on the adoption of a programme of Community action on the subject of the vocational training of indirect taxation officials (Matthaeus-Tax) [1],

Whereas, pursuant to Article 4 (c) of that Decision, the Commission is required to establish common training programmes for indirect taxation officials;

Whereas such programmes are vital to achieving the objectives of the Matthaeus-Tax programme, and especially that of ensuring improved application of Community law;

Whereas they are made necessary by differences in teaching given to indirect tax officials at colleges in the Member States;

Whereas they are an appropriate means of providing officials with comparable training across the Community;

Whereas it is vital to draw up, as a priority, a common programme for officials receiving initial training; whereas this programme must cover the whole range of tax matters;

Whereas a substantial part of the programme must be devoted to studying the Community institutions and their origins because indirect taxation officials are increasingly required to take these aspects into account;

Whereas certain international conventions are an important source of Community law; whereas it is important, therefore, for indirect taxation officials to be aware of the provisions of these conventions and of their impact on Community law;

Whereas this common programme will constitute a unified approach on indirect taxation in the Community and help indirect taxation officials more rapidly to appreciate the growing Community dimension of their work;

Whereas the action provided for in this Decision is consistent with the opinion of the Matthaeus-Tax Committee,

HAS ADOPTED THIS DECISION:

*Article 1*

A common programme of vocational training for indirect tax officials, hereinafter referred to as the 'common programme', the content of which is set out in the Annex, is hereby instituted at training colleges in the Member States.

*Article 2*

For the purposes of this Decision:

1. *college* means any establishment in which indirect taxation officials receive instruction in the form of vocational training;
2. *officials receiving initial training* means officials who have just entered the profession or been assigned to a new grade, as well as officials who have been working for a tax administration for not more than five years.

[1] OJ No L 280, 13. 11. 1993, p. 27.

*Article 3*

The common programme shall be intended for indirect taxation officials required to apply Community law, irrespective of their place of work.

*Article 4*

1. The common programme shall concern all officials receiving initial training.

2. In the case of officials who have completed their initial training, the national administrations shall, where appropriate, disseminate the content of the common programme at seminars providing continuing training.

*Article 5*

The implementation of the common programme shall be spread over a period corresponding to the length of initial training in each of the national indirect tax administrations. In the case of indirect tax administrations which currently do not provide initial training, this period shall not exceed three years.

*Article 6*

Each Member State shall communicate to the Commission its provisions and procedures for implementing the common programme.

*Article 7*

Implementation of the common programme shall not preclude implementation of supplementary national programmes in colleges.

*Article 8*

The Member States shall apply the common programme with effect from 1 June 1995.

*Article 9*

This Decision is addressed to the Member States.

Done at Brussels, 12 July 1995.

*For the Commission*

Mario MONTI

*Member of the Commission*

*ANNEX*

## COMMON PROGRAMME OF VOCATIONAL TRAINING FOR MEMBER STATES' INDIRECT TAXATION OFFICIALS RECEIVING INITIAL TRAINING

*Introductory note*

Teaching under the common training programme, described below, is not intended to be exhaustive.

The aim is to give Member States' indirect taxation officials a basic level of uniform training vital to a sound understanding of their duties and to the performance of their work.

I. **The European Communities**

- Legal bases : the Treaty of Paris (ECSC) and the Treaty of Rome (Euratom, EC), as amended by the Single European Act and the Treaty on European Union
- Community institutions and their functioning :
  - the European Parliament
  - the Council
  - the Commission
  - the Court of Justice and Court of First Instance
  - the Court of Auditors
- The European Council (Article D of the Treaty on European Union)
- Supervisory and advisory bodies :
  - the Committee of the Regions
  - the Economic and Social Committee
- Community own resources :
  - customs duties
  - agricultural levies
  - VAT own resources
  - additional resource based on the sum of the gross national product of the Member States

II. **The pillars of the Community**

- The customs union
- The Single Market :
  - free movement of goods
  - free movement of persons
  - free movement of capital
  - free movement of services.
- Common polities, in particular :
  - the common commercial policy
  - the common agricultural policy
  - the common fisheries policy
  - the common transport policy

III. **Sources of Community law**

- Sources within the Community :
  - the Treaties
  - secondary legislation
  - the case-law of the Court of Justice
- International law :
  - international conventions to which the European Community is a contracting party and agreements concluded by the Community
  - agreements concluded by the Member States

IV. **Community law in matters of indirect taxation**

1. The legal context: the Treaty, Directives and Regulations, national transposition
2. Excise duties (1)
   (a) Definition and the history of harmonization of excise duties
   (b) General arrangements:
      — scope
      — chargeable event
      — chargeability of tax
      — duty suspension and products concerned: tax warehouse, authorized warehouse keeper, registered trader, non-registered trader, tax representative
   (c) Movement of goods under suspension arrangements:
      — guarantee obligations
      — accompanying document and discharge
      — products acquired by private individuals
      — distance sales
      — movements through EFTA countries
      — irregularities and offences
      — reimbursements and exemptions
   (d) Structures and rates on products subject to excise duties:
      — manufactured tobacco
      — mineral oils
      — alcohol and alcoholic beverages
3. Value added tax (2)
   (a) History and characteristics of VAT
   (b) General principles of VAT
      — scope
      — territoriality
      — taxable persons
      — taxable operations
      — chargeable event and chargeability of tax
      — taxable amount
      — rates
      — exemptions
      — deductions
      — persons liable to pay the tax
      — obligations of persons liable to pay the tax
      — special regimes
   (c) Application of the pirnciples of:
      — internal operations
      — operations between Member States
      — operations with third countries
4. Administrative cooperation and mutual assistance between tax administrations of Member States
   (a) The mutual assistance Directive 77/799/EEC
   (b) The administrative cooperation Regulation (EEC) No 218/92
   (c) The mutual assistance Directive on recovery 76/308/EEC

---

(1) For Member States in which separate administrative structures apply to VAT and excise areas, training on this subject shall be optional for the VAT administration.
(2) For Member States in which separate administrative structures apply to VAT and excise areas, training on this subject shall be optional for the excise administration.