

Brussels, 29 October 2018  
(OR. en)

13022/18

---

---

**Interinstitutional File:  
2016/0374(CNS)**

---

---

**FISC 416  
ECOFIN 900  
CULT 116  
DIGIT 196**

**'I/A' ITEM NOTE**

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	14823/16 FISC 210 ECOFIN 1114 IA 129 - COM(2016) 758 final
Subject:	Draft COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards rates of value added tax applied to books, newspapers and periodicals – Adoption

1. On 1 December 2016, the Commission submitted a proposal for a Council Directive amending Directive 2006/112/EC, as regards rates of value added tax applied to books, newspapers and periodicals<sup>1</sup>.
2. The main objective of this draft Directive is to enable Member States to align VAT rates for electronically supplied publications with lower VAT rates for publications that are supplied on physical means of support.
3. The European Parliament issued its opinion on 1 June 2017<sup>2</sup>. The opinion of the European Economic and Social Committee was issued on 5 July 2017<sup>3</sup>.

---

<sup>1</sup> Doc. 14823/16 FISC 210 ECOFIN 1114 IA 129 + ADD 1, ADD 2.

<sup>2</sup> OJ C 307, 30.8.2018, p. 205.

<sup>3</sup> OJ C 345, 13.10.2017, p. 79.

4. The Council reached a political agreement on the draft Directive on 2 October 2018.<sup>4</sup>
  5. The Permanent Representatives Committee is therefore invited to suggest that the Council:
    - adopt, as an "A" item on the agenda of a forthcoming meeting, **the Council Directive amending Directive 2006/112/EC as regards rates of value added tax applied to books, newspapers and periodicals**, as finalised by the legal/linguistic experts in doc. 12657/18 FISC 386 ECOFIN 860 CULT 111 DIGIT 190.
- 

---

<sup>4</sup> Doc. 12622/18 FISC 385 ECOFIN 856 CULT 106 DIGIT 185.