



Brussels, 4 May 2018  
(OR. en)

7635/18

---

---

**Interinstitutional File:  
2017/0349 (CNS)**

---

---

**FISC 162  
ECOFIN 300**

**'I/A' ITEM NOTE**

---

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	15904/17 FISC 365 ECOFIN 1134 - COM(2017) 783 final
Subject:	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate – Adoption

---

1. The Commission presented the abovementioned legislative proposal<sup>1</sup> on 19 December 2017.
2. The European Economic and Social Committee is expected to deliver its opinion on 23 May 2018<sup>2</sup>, the opinion of the European Parliament has been delivered on 19 April 2018.<sup>3</sup>
3. The text resulting from discussions between delegations, which led to unanimous agreement at the level of Working Party on Tax Questions, was submitted for legal-linguistic review. The result of this work is set out in doc. 7166/18 FISC 133 ECOFIN 240.

---

<sup>1</sup> Doc. 10582/17 FISC 149 ECOFIN 572 IA 115 + ADD 1, ADD2, ADD 3.

<sup>2</sup> Not yet published in the Official Journal.

<sup>3</sup> Not yet published in the Official Journal.

4. 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 2016/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate**, as finalised by the legal/linguistic experts in doc. 7166/18 FISC 133 ECOFIN 240.
-