



Council of the
European Union

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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax, as regards the treatment of vouchers – Adoption

1. The Commission presented the abovementioned legislative proposal¹ on 10 May 2012. The main objective of the proposal is to harmonise national VAT rules on vouchers, which would increase legal certainty for businesses, particularly those wishing to exploit single market opportunities. Moreover, where a voucher is issued in one Member State and used in another, the risks of mismatches in national regulation, which sometimes include double or non-taxation, would be reduced.
2. The European Economic and Social Committee and the European Parliament delivered their opinions respectively on 14 November 2012² and 17 April 2013³.

¹ See doc. 9926/12 FISC 67.

² OJ C 11, 15.1.2013, p. 27.

³ OJ C 242E, 23.8.2013, p. 144 and OJ C 45, 5.2.2016, p. 173.

3. At the meeting of the Permanent Representatives Committee on 4 May 2016, delegations of Member States reached agreement in substance on the compromise text⁴ of the draft Directive (the Presidency compromise text was set out in doc. 8333/16 FISC 59 ECOFIN 326 LIMITE, and the key characteristics of the Presidency compromise text were explained in doc. 8334/16 FISC 60 ECOFIN 327 LIMITE).
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 2006/112/EC as regards the treatment of vouchers**, as finalised by the legal/linguistic experts and set out in doc. 8741/16 FISC 70 ECOFIN 378.
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⁴ See doc. 8922/16 CRS/CRP 16, point 34.