



Brussels, 13 May 2025

CM 2773/25

CONSULT
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COMMUNICATION

CONSULTATION

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Subject: Consultation of the European Parliament by the Council

on a draft Council Directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT

[ref. 2023/0158 (CNS) - COM (2023) 262 final - 8710/25]

On 20 July 2023 the Council consulted the European Parliament on a proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT¹. The European Parliament delivered its opinion on the Commission proposal on 22 November 2023².

On 13 May 2025 the Council reached a General approach on the draft Directive³, which, taken as a whole, differs in essence from the text of the Commission proposal, on which the European Parliament was initially consulted.

¹ 2023/0158(CNS) – ST 9638/23

² T9-0423/2023

³ ST 8710/23

In the light of the above, and in accordance with the procedure adopted by the Council (see Article 12(2)(c) of its Rules of Procedure), we hereby submit the above consultation of the European Parliament on the draft Directive for approval by the Council.

Please email any comments to consultations@consilium.europa.eu by **17:00** on **Wednesday 14 May 2025**.

If no comments are received by that deadline, the decision to consult the European Parliament on the draft Council Directive will be deemed to have been adopted. The European Parliament will be then invited to issue its opinion as soon as possible.