



Council of the  
European Union

Brussels, 5 July 2024  
(OR. en)

11468/24  
PV CONS 35  
ECOFIN 754

**DRAFT MINUTES**

COUNCIL OF THE EUROPEAN UNION  
(Economic and Financial Affairs)

21 June 2024

**1. Adoption of the agenda**

The Council adopted the agenda set out in document 11157/1/24 REV 1.

**2. Approval of 'A' items**

**(a) Non-legislative list**

11233/1/24 REV 1

The Council adopted all "A" items listed in the document above, including all linguistic COR and REV documents presented for adoption. Statements to these items are set out in the Addendum.

**Legislative deliberations**

**(Public deliberation in accordance with Article 16(8) of the Treaty on European Union)**

**3. 'VAT in the Digital Age' package**

**SC**

**(a) Directive as regards VAT rules for the digital age**

11013/24

*General approach*

11012/24

**(b) Regulation as regards the VAT administrative cooperation arrangements needed for the digital age**

(\*) 9683/24

(Legal basis: Article 113 TFEU)

*Political agreement*

The Council held an exchange of views with a view to reaching a general approach on the draft Directive on VAT rules for the digital age and a political agreement on the Regulation as regards VAT administrative arrangements needed for the digital age. The file was passed on to the incoming Presidency.

**4. Any other business**




**Current financial services legislative proposals**




10217/24

*Information from the Presidency*

The Council took note of the information provided by the Presidency about the ongoing work on financial services legislative proposals.

## Non-legislative activities

5. **‘VAT in the digital age’ package: Implementing Regulation as regards information requirements for certain VAT schemes**  9684/24  
(\*)  
(Legal basis: Directive 2006/112/EC)  
*Political agreement*  
  
The Council held an exchange of views with a view to reaching a political agreement on the Implementing Regulation as regards information requirements for certain VAT schemes. The file was passed onto the incoming Presidency. This item was taken in public session.
6. Economic recovery in Europe  
(a) Implementation of the Recovery and Resilience Facility  
*State of play*  
(b) Council Implementing Decisions under the Recovery and Resilience Facility (\*) 10262/24  
(Legal basis: Article 21 of Regulation (EU) 2021/241) + ADD 1  
*Adoption* + ADD 1 COR 1
7. 2024 European Semester: spring package 11095/24  
*Presentation by the Commission* 11257/24  
11258/24
8. Economic and financial impact of Russia’s aggression against Ukraine<sup>1</sup>  
*Exchange of views*
9. Any other business  
First session of the ad hoc committee to draft terms of reference for a United Nations Framework Convention on International Tax Cooperation (New York, 26 April to 8 May 2024) 11121/24  
*Information from the Presidency*

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-  Special legislative procedure
-  Public deliberation (Article 8(1) of the Council's Rules of Procedure)
-  Item based on a Commission proposal
- (\*) Item on which a vote may be requested
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<sup>1</sup> The Minister for Finance of Ukraine was invited for this item via video conference.