

Brussels, 6 January 2025
(OR. en)

16817/24
PV CONS 66
ECOFIN 1494

DRAFT MINUTES
COUNCIL OF THE EUROPEAN UNION¹
(Economic and Financial Affairs)
10 December 2024

¹ In the presence of the President of the EIB

1. Adoption of the agenda

The Council adopted the agenda set out in document 16237/24.

2. Approval of "A" items

a) Non-legislative list

16253/24

The Council adopted all "A" items listed in the document above, including all linguistic COR and REV documents presented for adoption.

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

16252/24

Economic and Financial Affairs

1. Council Directive on an electronic VAT exemption certificate



15807/24

15809/24

Political agreement

FISC

approved by Coreper, Part 2, on 4.12.2024

The Council reached a political agreement on the Council Directive amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate.

2. Council Directive on Faster and Safer Relief of Excess Withholding Taxes (FASTER)



16323/24

10058/24

Adoption of the legislative act

FISC

approved by Coreper, Part 2, on 4.12.2024

The Council adopted the Council Directive on Faster and Safer Relief of Excess Withholding Taxes.

Legislative deliberations

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

3. **Customs Union reform package**  16192/24
**Regulation establishing the Union Customs Code and the
European Union Customs Authority**
Progress report

The Council took note of the progress report regarding the Customs Union reform package.

4. **Revision of the Energy Taxation Directive**  16174/1/24 REV 1
Policy debate

The Council held a policy debate.

5. **Any other business**
Current financial services legislative proposals 15904/24
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

6. **Customs Union reform package**  16192/24
**Regulation as regards the introduction of a simplified tariff
treatment for the distance sales of goods and the elimination
of the customs duty relief threshold**
Progress report

The Council took note of the progress report regarding the Customs Union reform package.

7. European Court of Auditors' annual report on the
implementation of the budget of the European Union for the
financial year 2023¹
Presentation

¹ In the presence of the President of the European Court of Auditors

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| 8. | Implementation of the economic governance framework | 16199/24 |
| a) | Medium-term fiscal-structural plans: Council Recommendations | 16214/24
16200/24 |
| b) | Council Recommendations under the Excessive Deficit Procedure | |
| | <i>Presentation by the Commission</i> | |
| | <i>Exchange of views</i> | |
| 9. | Economic recovery in Europe | |
| a) | Implementation of the Recovery and Resilience Facility
<i>State of play</i> | |
| b) | Council Implementing Decisions under the Recovery and Resilience Facility
(Legal basis: Article 20 Regulation (EU) 2021/241)
<i>Adoption</i> | <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">C</div> <div> 15877/24 + ADD 1
 15974/24 + ADD 1
 15975/24 + ADD 1
 15989/24 + ADD 1 </div> </div> |
| 10. | Economic and financial impact of Russia's aggression against Ukraine
<i>Exchange of views</i> | |
| 11. | Any other business | |

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| <div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">I</div> | First reading |
| <div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">S</div> | Special legislative procedure |
| <div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">P</div> | Public deliberation (Article 8(1) of the Council's Rules of Procedure) |
| <div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">C</div> | Item based on a Commission proposal |
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