



Council of the
European Union

**Brussels
(OR. en)**

**Interinstitutional File:
2018/0005 (CNS)**

**5442/22
COR 1**

**FISC 16
ECOFIN 49**

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL DIRECTIVE amending Directives 2006/112/EC
and (EU) 2020/285 as regards rates of value added tax

On page 7, in recital (11):

for:

‘(11) (...). Those other Member States should include Member States that currently apply reduced rates and exemptions with the right to deduct input VAT and would like to apply reduced rates not lower than 12 % on supplies of goods and services not listed in Annex III to Directive 2006/112/EC, reduced rates lower than 5 % or exemptions with the right to deduct input VAT other than the ones they currently apply.’,

read:

‘(11) (...). Those other Member States should include Member States that currently apply reduced rates and exemptions with the right to deduct input VAT and would like to apply reduced rates not lower than 12 % on supplies of goods and services not listed in Annex III to Directive 2006/112/EC, reduced rates lower than 5 % or exemptions with the right to deduct input VAT on other supplies of goods and services than the ones they currently apply.’.
