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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
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Subject:	COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards rates of value added tax - Adoption

I. INTRODUCTION

1. On 18 January 2018, the Commission submitted its proposal for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax¹.
2. The proposal aims at creating a level playing field and granting Member States more flexibility in the application of reduced and zero rates of value added tax.
3. On 7 December 2021, the Council adopted a general approach on the proposal.
4. The European Economic and Social Committee and the Committee of the Regions adopted their opinions on 23 May² and 10 October³ 2018, respectively.

¹ 5335/18.

² JO C 283, 10.8.2018, p. 35.

³ JO C 283, 21.12.2018, p. 43.

5. The opinion of the European Parliament having been issued on 3 October 2018⁴, the Council decided, following the adoption of the text of the general approach, in view of the fundamental differences between the text of the Commission on which the European Parliament was initially consulted and the text submitted, to re-consult the European Parliament under Article 19(7)(h) of the Council's Rules of Procedure. The European Parliament therefore gave its opinion on 9 March 2022⁵.

II. CONCLUSION

6. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council adopt, as an "A" item on the agenda of a forthcoming meeting, the abovementioned Council Directive as set out, after finalisation by the legal/linguistic experts, in 5442/22.

⁴ http://www.europarl.europa.eu/doceo/document/TA-8-2018-0371_EN.html

⁵ https://www.europarl.europa.eu/doceo/document/TA-9-2022-0061_EN.html.