Council of the European Union

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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	6158/22 - COM (2022) 39 final
Subject:	Council Directive amending Directive 2006/112/EC as regards the extension of the application period of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud - Adoption

1. On 10 February 2022, the Commission submitted the above proposal to the Council. The aim of the proposal is to extend the possibility for Member States to apply the mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud in specific cases.

2. The Working Party on Tax Questions discussed the proposal on 25 February 2022.

Delegations did not raise any objections to the text of the draft Directive.

3. The European Economic and Social Committee delivered its opinion on 23 March 2022[1], while the opinion of the European Parliament was delivered on 3 May 2022[2].

4. In view of the above, the Permanent Representatives Committee is asked to suggest that the Council adopt, as an 'A' item at a forthcoming meeting, the above Council Directive, as finalised by the legal/linguistic experts and set out in 7137/22.

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[1] ECO/586
[2] https://www.europarl.europa.eu/doceo/document/TA-9-2022-0131_EN.html