



Council of the European Union  
General Secretariat

Brussels, 22 July 2020

CM 3136/20

FISC  
ECOFIN  
PROCED

### COMMUNICATION

#### WRITTEN PROCEDURE

---

Contact: ecomp2b.taxpolicy@consilium.europa.eu

Tel./Fax: + 32-2-281.2892

---

Subject: **END OF WRITTEN PROCEDURE**

COUNCIL DECISION amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application in response to the COVID-19 pandemic

COUNCIL REGULATION amending Regulation (EU) 2017/2454 as regards the dates of application in response to the COVID-19 pandemic

- Adoption of the legislative act

- Derogation from the 8-week period provided for in Article 4 of Protocol 1 on the role of national Parliaments in the EU

---

Delegations are informed that the written procedure, opened by CM 3041/2020 of 10 July 2020, was completed on 20 July 2020 and that all delegations voted in favour of:

1) the adoption of the Council Decision amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application in response to the COVID-19 pandemic, as set out in document 9123/2020;

2) the adoption of the Council Regulation amending Regulation (EU) 2017/2454 as regards the dates of application in response to the COVID-19 pandemic, as set out in document 9124/2020;

3) the derogation, on the basis of the second subparagraph of Article 3(3) of the Council's Rules of Procedure, from the eight-week period referred to in the first subparagraph of that Article.

Therefore:

1) the Council Decision amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application in response to the COVID-19 pandemic, as set out in document 9123/2020, is adopted;

2) the Council Regulation amending Regulation (EU) 2017/2454 as regards the dates of application in response to the COVID-19 pandemic, as set out in document 9124/2020, is adopted;

3) the Council agreed to derogate, on the basis of the second subparagraph of Article 3(3) of the Council's Rules of Procedure, from the eight-week period referred to in the first subparagraph of that Article.

The statement by Austria, Bulgaria, France and Malta and the statement by the Netherlands and Germany are reproduced in the Annex to this CM.

The above statements will be included in the summary of acts adopted by the written procedure as statements to be entered in the Council minutes, in accordance with the third subparagraph of Article 12(1) of the Council's Rules of Procedure.

**Statement by Austria, Bulgaria, France and Malta**

Austria, Bulgaria, France and Malta

- ACKNOWLEDGE that due to the outbreak of the Covid-19 pandemic and the lockdowns in most EU Member States and the major challenges caused thereby, a postponement of the entry into force of the VAT e-commerce package, adopted in 2017, was asked for by postal service operators and several Member States, in order to ensure the readiness of all systems necessary for applying the new VAT measures;
- WELCOME the swift agreement on the respective Commission proposal in order to ensure legal certainty, but EMPHASIZE the importance of the entry into force of the new VAT rules of the e-commerce package without further delay in order to meet the challenges induced by the explosive growth of electronic commerce during the last few years, taking into account the principle of taxation at destination, the need to protect Member States' tax revenue, to create a level playing field for the businesses concerned and to minimise burdens on them;
- HAVE NO DOUBT that all Member States and all relevant parties are fully aware of the importance of making all systems operational by 1 July 2021 and will provide all resources necessary in order for the new VAT measures to be fully applicable by then;
- STRESS that for Member States and businesses alike and for the functioning of the European single market legal certainty and reliability are crucial and a further postponement of the entry into force of the e-commerce package would not be acceptable.

### **Statement by the Netherlands and Germany**

While supporting the initiative from the Commission to present its proposals to defer the dates of application and transposition of the second stage of the VAT e-commerce package with six months, the Netherlands and Germany declare that in order to support the correct and timely application of the new VAT e-commerce rules across the EU, preference should be given to the quality of implementation. For this reason, Germany and the Netherlands are in favor for a new entry into force of the relevant legal changes at the earliest by 1 January 2022 instead of the six-month extension proposed by the Commission. Furthermore, Germany and the Netherlands are of the opinion that it would be good to introduce a new moment, for example early 2021, for the Commission to evaluate the implementation of the amended rules.

---