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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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No. Cion doc.: 15471/18 - COM(2018) 819 final  
15472/18 - COM(2018) 821 final

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Subject: VAT implementing rules on e-commerce  
a) Draft COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods  
b) Draft COUNCIL IMPLEMENTING REGULATION amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods  
– Adoption

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1. On 11 December 2018 the Commission submitted to the Council the following two legislative proposals, in accordance with its communication on an Action Plan towards a single EU VAT area<sup>1</sup>:
  - a proposal for a Council Directive amending Council Directive 2006/112/EC of 28 November 2006 as regards provisions relating to distance sales of goods and certain domestic supplies of goods<sup>2</sup>; and

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<sup>1</sup> COM (2016) 148 final.

<sup>2</sup> Doc. 15471/18 FISC 556 ECOFIN 1192 DIGIT 253.

- a proposal for a Council Implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods.<sup>3</sup>
- 2. The aim of these proposals ("VAT e-commerce package") is to lay down detailed rules needed to ensure the functioning of the new VAT rules for e-commerce following the amendments introduced by Council Directive (EU) 2017/2455 ("the VAT e-commerce Directive")<sup>4</sup>, which will come into force in January 2021. The proposal for a Regulation clarifies in particular the situations in which electronic interfaces such as a marketplace, platform and portal are considered to facilitate sales of goods and services between users and specifies the type of information they must keep on sales made through an electronic interface. It also clarifies under which conditions marketplaces will not be liable to pay VAT on supplies of goods in excess of the VAT which is declared and paid on these supplies.
- 3. On 12 March 2019 the Council (ECOFIN) reached a general approach on both proposals<sup>5</sup>.
- 4. The European Economic and Social Committee<sup>6</sup> and the European Parliament<sup>7</sup> delivered their opinions on 15 May 2019 and 14 November 2019, respectively.

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<sup>3</sup> Doc. 15472/18 FISC 557 ECOFIN 1193 DIGIT 254.

<sup>4</sup> OJ L 348, 29.12.2017, p. 7.

<sup>5</sup> Doc. 7245/19.

<sup>6</sup> Doc. 9793/19.

<sup>7</sup> P9\_TA(2019)0052.

5. The Permanent Representatives Committee is therefore invited to recommend that the Council:

- adopt the draft Council Directive amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods as finalised by the legal/linguistic experts and set out in doc. 8010/19 FISC 222 ECOFIN 357 DIGIT 68 and the draft Council Implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods as finalised by the legal/linguistic experts and set out in doc. 8011/19 FISC 223 ECOFIN 358 DIGIT 69, as "A" items on the agenda of a forthcoming meeting, and
- agree on the publication of the abovementioned legislative acts in the Official Journal.

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