



Council of the European Union
General Secretariat

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CM 5045/20

FISC
ECOFIN
MI
COVID-19
PROCED

COMMUNICATION

WRITTEN PROCEDURE

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Subject: **END OF WRITTEN PROCEDURE**

Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices 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 5044/20 and CM 5044/20 COR 1 of 3 December 2020, was completed on 7 December 2020 and that all delegations voted in favour of:

- 1) the adoption of the Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic, as set out in document 12946/20;
- 2) 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 Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic, as set out in document 12946/20, is adopted;
- 2) 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 Hungary is reproduced in the Annex to this CM.

The above statement will be included in the summary of acts adopted by the written procedure as statement 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 Hungary

As a matter of principle Hungary is concerned about the rationale for setting a 0% VAT rate. However given the extraordinary circumstances and very serious public health situation in Europe, Hungary supports the quick adoption of the Directive, provided that its limited scope and time of application is maintained.