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**Interinstitutional File:**  
**2021/0097(CNS)**

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**FISC 112**  
**ECOFIN 674**  
**COVID-19 294**

#### 'A' ITEM NOTE

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From:	General Secretariat of the Council
To:	Council
No. prev. doc.:	9995/21
No. Cion doc.:	7749/21 - COM (2021) 181 final
Subject:	Council Directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - Adoption of the legislative act

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#### I. INTRODUCTION

1. On 12 April 2021, the Commission presented a proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest (the so-called 'buy and donate' proposal)<sup>1</sup>.
2. The proposal aims to support measures taken at Union level in the public interest, in particular where the Union is acting in the execution of a mandate to buy goods and services in order to distribute them free of charge to Member States according to their emergency needs.

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<sup>1</sup> Doc. 7749/21.

3. The European Economic and Social Committee issued its opinion on the proposal at its plenary session on 27 April 2021<sup>2</sup>. The European Parliament delivered its opinion on 18 May 2021<sup>3</sup>.

## II. COUNCIL DISCUSSIONS

4. After discussions in the Council preparatory bodies, the file was submitted to the Committee of Permanent Representatives on 9 June 2021 and to the Council (Economic and Financial Affairs) on 18 June 2021 for a policy debate<sup>4</sup>. The debate demonstrated the willingness of the Member States to reduce the scope of the proposal to the COVID-19 emergency and to delete the electronic exemption certificate from the proposal, to allow for a swift adoption of the draft Directive.
5. On 30 June 2021, the Presidency compromise text in doc. ST 9995/21 (+ REV 1 (FI)) was approved by the Committee of Permanent Representatives, subject to legal-linguistic revision. The Commission issued a statement to be included in the Coreper and Council minutes<sup>5</sup>.

## III. WAY FORWARD

6. Against this background, the Council (Economic and Financial Affairs) is invited to adopt the text in doc. 10114/21 (finalized by the lawyer-linguists) as an A-item in its meeting of 13 July 2021.

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<sup>2</sup> Doc. ECO/554-EESC-2021-02040.

<sup>3</sup> Doc. P9\_TA(2021)0228.

<sup>4</sup> Doc. 9427/21.

<sup>5</sup> Doc. 9995/21 ADD 1.