



Brussels, 7 February 2025
(OR. en)

5431/25

Interinstitutional Files:
2024/0152(CNS)
2024/0153(NLE)

FISC 8
ECOFIN 70

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Electronic VAT exemption certificate package: - Council Directive amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate; - Council Implementing Regulation amending Implementing Regulation (EU) nr. 282/2011 as regards the electronic value added tax exemption certificate; = Adoption

1. On 8 July 2024, the Commission published two proposals with the aim of replacing the current paper VAT exemption certificate with an electronic VAT exemption certificate:
 - a) a proposal for a Council Directive amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate (the Council Directive); and
 - b) a proposal for a Council Implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards the electronic value added tax exemption certificate (the Council Implementing Regulation).
2. The proposal to amend the VAT Directive creates the legal conditions for the development of the electronic certificate by the Commission through implementing measures, while the proposal to amend the Implementing Regulation provides for the alternative use of both paper and electronic certificates during a transition phase.

3. The European Economic and Social Committee issued its opinion on the Council Directive on 18 September 2024¹. The European Parliament adopted its opinion at its plenary session on 14 November 2024².
4. Both proposals were examined in the Working Party on Tax Questions (Indirect Taxation – VAT). A number of amendments to the proposal were made, in particular to limit the scope of the mandatory use of the electronic VAT exemption certificate to situations where two Member States are involved and the exemption is not granted by way of a refund, and to include some key elements of the future electronic certificate. Furthermore, the transition phase was delayed and shortened.
5. On 10 December 2024, the Council reached a political agreement on the draft Council Directive and the draft Council Implementing Regulation, with a view to adopting both acts after the legal-linguistic revision of the texts.
6. In the light of this background, the Committee of Permanent Representatives is invited to suggest to the Council to adopt at a forthcoming meeting:
 - a) the Council Directive amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate in doc. 16628/24 as finalised by the lawyer-linguists; and
 - b) the Council Implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards the electronic value added tax exemption certificate in doc. 16629/24 as finalised by the lawyer-linguists.

¹ Opinion of the European Economic and Social Committee, “The electronic Value Added Tax exemption certificate”, doc. ECO/653, <https://webapi2016.eesc.europa.eu/v1/documents/EESC-2024-03143-00-00-AC-TRA-EN.docx/content>.

² European Parliament legislative resolution of 14 November 2024 on the proposal for a Council Directive amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate, https://www.europarl.europa.eu/doceo/document/TA-10-2024-0032_EN.html.