



Council of the European Union
General Secretariat

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CM 4936/24

CONSULT
PE

COMMUNICATION

CONSULTATION

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Subject: Consultation of the European Parliament by the Council

on a draft Council Directive amending Directive 2006/112/EC as regards
VAT rules for the digital age (General approach)

[ref. 2022/0407 (CNS) - COM(2022) 701 final - 15159/24]

On 10 February 2023 the Council consulted the European Parliament on a proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age¹. The European Parliament delivered its opinion on the Commission proposal on 22 November 2023.²

On 5 November 2024 the Council reached a General approach on the draft Directive³, which, taken as a whole, differs in essence from the text of the Commission proposal, on which the European Parliament was initially consulted, and the amendments do not reflect the position expressed by the European Parliament in its opinion of November 2023.

In the light of the above, and in accordance with the procedure adopted by the Council (see Article 12(2)(c) of its Rules of Procedure), we hereby submit the above consultation of the European Parliament on the draft Directive for approval by the Council.

¹ 2022/0407(CNS) – ST 15841/23 + ADD 1-3

² P9_TA(2023)0421

³ ST 15159/24

Please email any comments to consultations@consilium.europa.eu by **Thursday, 7 November 2024 at 12:00 (Brussels time)**.

If no comments are received by that deadline, the decision to consult the European Parliament on the draft Directive will be deemed to have been taken. The European Parliament will be then invited to issue its opinion as soon as possible.
