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**2023/0158 (CNS)**

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**NOTE**

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From:	General Secretariat of the Council
On:	8 May 2025
To:	Council

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Subject:	Draft Directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT - General Approach = Statement
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**COUNCIL STATEMENT FOR THE MINUTES**

“The proposal for a Council Directive amending Directive 2006/112/EC which forms part of the package to reform the EU customs code is being split in order to reach an agreement on the part of the proposal that aims to incentivise the IOSS as soon as possible. This will provide direction on the person liable for the VAT upon importation and the use of IOSS and thus provides a stable legal and practical basis on which the customs reform negotiations can continue to progress.

Taking into account the close connection between the remaining elements of this VAT proposal and the customs reform, the Council will continue to work on those other VAT elements which include the abolition of the EUR 150 threshold for the use of the Import One Stop Shop mechanism and the possibility to extend the definition of ‘distance sales of goods imported from third territories or third countries’ to supplies of goods from certain customs warehouses in the EU, with a view to reaching an agreement as soon as possible.

In parallel, the Council acknowledges the importance of addressing a number of outstanding technical and operational issues identified by Member States in relation to the implementation of the incentivised IOSS mechanism. These concern, in particular, the practical interaction between VAT and customs procedures.

The Council invites the Commission to ensure that these matters are clarified and resolved in due time through appropriate implementing measures, guidance, or legal instruments.”

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