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**Interinstitutional Files:**

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**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Electronic VAT exemption certificate package - Political agreement

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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 2024<sup>1</sup>. The European Parliament adopted its opinion at its plenary session on 14 November 2024<sup>2</sup>.
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. While a number of parliamentary reservations were entered at the Working Party on Tax Questions meetings on 20 and 27 November 2024, the texts of the Council Directive and the Council Implementing Regulation are acceptable to all delegations according to the Presidency's assessment.
6. In the light of this background, the Committee of Permanent Representatives is invited to:
  - a) confirm its agreement on the texts in doc. 15809/24 (Council Directive) and doc. 15811/24 (Council Implementing Regulation);
  - b) suggest to the Council to reach a political agreement on the package at the meeting of the Council (Economic and Financial Affairs) on 10 December 2024.

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<sup>1</sup> 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>.

<sup>2</sup> 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](https://www.europarl.europa.eu/doceo/document/TA-10-2024-0032_EN.html).