Value added tax VAT: refund to taxable persons established in another Member State

2010/0205(CNS) - 22/09/2010 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 538 votes to 3, with 5 abstentions, a legislative resolution amending, under the consultation procedure, the proposal for a Council directive amending Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State.

The amendment adopted in plenary aims to clarify the interim regime, pending the adoption of the regulation that will implement article 291 of the Treaty on the Functioning of the European Union (TFEU) (post-comitology regime). This amendment, which is based on the European Parliament’s standing practice, will make sure that the European Parliament’s rights in the framework of the comitology procedure are duly safeguarded during the interim period.