

Common system of value added tax (VAT): duration of the obligation to respect a minimum standard rate

2015/0296(CNS) - 12/04/2016 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 568 votes to 85, with 59 abstentions, in the framework of a special legislative procedure (Parliament's consultation), a legislative resolution on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax, with regard to the duration of the obligation to respect a minimum standard rate.

Parliament approved the Commission's proposal to retroactively maintain the principle of a minimum standard VAT rate of 15 %. It proposed however that the current arrangements of the [VAT Directive](#) be extended for three years **until 31 December 2018** (instead of 31 December 2017 as proposed by the Commission).