Common system of value added tax (VAT): conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions

2020/0331(CNS) - 07/07/2021 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 561 votes to 43, with 88 abstentions, following the consultation procedure, a legislative resolution on the proposal for a Council directive amending Directive 2006/112 /EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive.

Parliament approved the Commission's proposal without amendments.

The proposal aims to give the Commission implementing powers to determine the meaning of certain terms used in Directive 2006/112/EC.

Specifically, the proposal aims to amend the VAT Directive to create a committee to oversee the adoption of implementing acts by the Commission in certain areas of VAT. Comitology procedures would only be applied in respect of a limited set of implementing rules for the provisions of the VAT Directive for which a common interpretation is required.

The Council would retain its implementing powers insofar as they do not fall within the strictly defined scope of empowerment of the Commission and in particular on substantial matters especially sensitive for Member States.