Value added tax VAT: right to deduct

1998/0209(CNS) - 05/11/2002

The Council took note of a progress report concerning VAT-right to deduct (including cross border right of deduction) and of a Commission report on the review of Article 9 of the 6th VAT Directive. (13347/1 /02 REV 1 and 13634/02).

The Council also asked the Permanent Representatives Committee to report in a forthcoming Council session on the proposal for amending the 6th VAT Directive as regards the rules governing the right to deduct and invited the Commission to continue its work on the revision of Article 9 of the 6th VAT Directive.