



ECO/554

Emergency VAT exemptions on importations and on certain supplies

OPINION

European Economic and Social Committee

Proposal for a Council Directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest
[COM(2021) 181 final - 2021/0097 (CNS)]

Referral	Council of the European Union, 16/04/2021
Legal basis	Article 113 of the Treaty on the Functioning of the European Union
Section responsible	Economic and Monetary Union and Economic and Social Cohesion
Adopted at plenary	27/04/2021
Plenary session No	560
Outcome of vote (for/against/abstentions)	220/0/7

Since the Committee has announced its support for taxation rules due to the COVID-19 crisis in its opinion on the *Proposal for a Council Directive amending Directive 2011/16/EU to address the urgent need for deferring certain time limits for the filing and exchange of information in the field of taxation due to the COVID-19 pandemic* [COM(2020) 197 final – 2020/0081 (CNS)]; on the *Proposal for a Council Decision amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application due to the outbreak of the COVID-19 crisis* [COM(2020) 198 final – 2020/0082 (CNS)] and on the *Proposal for a Council Regulation amending Regulation (EU) 2017/2454 as regards the dates of application due to the outbreak of the COVID-19 crisis* [COM(2020) 201 final – 2020/0084 (CNS)]¹, adopted on 10 June 2020 and this amendment to directive 2006/112/EC does not contain any further content for the EESC to comment on, it decided, at its 560th plenary session of 27 and 28 April 2021 (meeting of 27 April 2021), by 220 votes with 7 abstentions, to issue an opinion endorsing the proposed text and to refer to the position it had taken in the above-mentioned document.

Brussels, 27 April 2021

Christa Schweng
The president of the European Economic and Social Committee

¹ [OJ C 311, 18.9.2020, p. 76.](#)