



**ECO/539**  
**Temporary VAT measures for COVID-19 vaccines**

## **OPINION**

European Economic and Social Committee

**Proposal for a Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic**  
[COM(2020) 688 final - 2020/0311 (CNS)]

Referral	Council of the European Union, 06/11/2020
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	02/12/2020
Plenary session No	556
Outcome of vote (for/against/abstentions)	195/0/3

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)]<sup>1</sup>, 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 556th plenary session of 2 and 3 December 2020 (meeting of 2 December 2020), by 195 votes with 3 abstentions, to issue an opinion endorsing the proposed text and to refer to the position it had taken in the above-mentioned document.

Brussels, 2 December 2020

Christa SCHWENG

The president of the European Economic and Social Committee

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<sup>1</sup> [OJ C 311, 18.9.2020, p. 76.](#)