



VAT Legislation proposed

This page contains legislative VAT proposals tabled by the European Commission over the past years.

2018

COM/2018/329	Proposal on the detailed technical measures for the operation of the definitive VAT system for the taxation of trade between Member States
25/05/2018	
COM(2018) 298	Proposal on the period of application of the optional reverse charge mechanism and the Quick Reaction Mechanism against VAT fraud
25/05/2018	
COM(2018) 261	Proposal for a Council Directive amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC
08/05/2018	
COM/2018/20	Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards rates of value added tax
18/01/2018	
COM/2018/20 - Annex	Annex to the Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards rates of value added tax
SWD/2018/7	Impact Assessment accompanying the proposal for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax
SWD/2018/8	Executive Summary of the Impact Assessment accompanying the proposal for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax
COM/2018/21	Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises
SWD/2018/9	Impact Assessment accompanying the proposal for a

	Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises
SWD/2018/11	Executive Summary of the Impact Assessment accompanying the proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises

2017

COM/2017/783	Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC on the common system of value added tax, with regard to the obligation to respect a minimum standard rate
19/12/2017	
COM/2017/706	Amended proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value added tax
30/11/2017	
SWD/2017/428	Impact Assessment accompanying the amended proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value added tax
SWD/2017/429	Executive Summary of the Impact Assessment accompanying the amended proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value added tax
Opinion of the Regulatory Scrutiny Board	Opinion on the Impact Assessment (EN only)
COM/2017/569	Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards harmonising and simplifying certain rules in the value added tax system and introducing the definitive system for the taxation of trade between Member States
04/10/2017	
SWD(2017) 325	Impact assessment for the proposal as regards harmonising and simplifying certain rules in the value added tax system

	and introducing the definitive system for the taxation of trade between Member States
SWD(2017) 326	Executive summary of the impact assessment for the proposal as regards harmonising and simplifying certain rules in the value added tax system and introducing the definitive system for the taxation of trade between Member States
COM/2017/568	Proposal for a COUNCIL IMPLEMENTING REGULATION amending Implementing Regulation (EU) No 282/2011 as regards certain exemptions for intra-Community transactions
COM/2017/567	Proposal for a COUNCIL REGULATION amending Regulation (EU) No 904/2010 as regards the certified taxable person

2016

COM/2016/811	Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold
SWD/2016/457	Impact assessment for the proposal as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold
SWD/2016/458	Executive Summary of the Impact Assessment for the proposal as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold
Opinion of the Regulatory Scrutiny Board Part 1 Part 2	Opinion on the Impact Assessment (EN only)
01/12/2016	

COM/2016/757	Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods.
SWD/2016/379	Impact assessment for the proposal to modernise VAT for cross-border E-Commerce
SWD/2016/382	Executive Summary of the Impact Assessment on the proposal to modernise VAT for cross-border e-commerce
<u>Opinion</u>	Opinion on the Impact Assessment (EN only)
COM/2016/756	Proposal for a COUNCIL IMPLEMENTING REGULATION amending Implementing Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax.
COM/2016/755	Proposal for a COUNCIL REGULATION amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax
COM/2016/758	Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC, as regards rates of value added tax applied to books, newspapers and periodicals
SWD/2016/392	Impact Assessment
SWD/2016/393	Executive Summary Impact assessment
Opinion on the Impact assessment Part 1 Part 2	Opinion on the Impact assessment

2015

COM (2015) 646	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
14/12/2015	

2012

COM (2012) 763	Proposal for a Council Regulation amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services.
18/12/2012	
COM (2012) 428	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards a quick reaction mechanism against VAT fraud.
31/07/2012	
COM (2012) 206	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax, as regards the treatment of vouchers See also the Impact Assessment
10/05/2012	
COM (2012) 2	Proposal for a Council Regulation amending Implementing Regulation (EU) No 282/2011 as regards the special schemes for non-established taxable persons supplying telecommunication services, broadcasting services or electronic services to non-taxable persons
13/01/2012	

2010

COM (2010) 707	Proposal for a Council Implementing Decision amending Decision 2007/884/EC authorising the United Kingdom to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax
03/12/2010	
COM (2010) 540	Proposal for a Council Implementing Decision amending Decision 2007/441/EC authorising the Italian Republic to apply measures derogating from Articles 26(1)(a) and 168 of Council Directive
04/10/2010	

	2006/112/EC on the common system of value added tax
COM (2010) 396	Proposal for a Council Implementing Decision authorising the Italian Republic to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax
23/07/2010	
COM (2010) 381	Proposal for a Council Directive amending Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State See also the press release (IP/10/950)
15/07/2010	
COM (2010) 360	Proposal for a Council implementing decision authorising the Republic of Latvia to apply a measure derogating from Article 287 of Council Directive 2006/112/EC on the common system of value added tax
05/07/2010	
COM (2010) 331	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
24/06/2010	
COM (2010) 313	Proposal for a Council Implementing Decision authorising Romania to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
17/06/2010	
COM (2010) 305	Proposal for a Council implementing decision authorising France and Italy to introduce a special measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax
10/06/2010	
COM (2010) 293	Proposal for a Council implementing decision authorising Poland to introduce a special measure derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax
07/06/2010	
COM (2010) 175	Proposal for a Council Implementing Decision authorising Germany, Italy and Austria to introduce a special measure derogating from Article 193 of Directive 2006/112/EC and amending Decision 2007/250/EC to extend the period of validity
26/04/2010	

	of the authorisation granted to the United Kingdom
COM (2010) 129	Proposal for a Council implementing decision authorising the Kingdom of the Netherlands to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
06/04/2010	
COM (2010) 111	Proposal for a Council implementing decision authorising the Federal Republic of Germany and the Grand Duchy of Luxembourg to apply a measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax
06/04/2010	

2009

COM (2009) 672	Proposal for a Council Regulation laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (Recast)
16/12/2009	
COM (2009) 668	Proposal for a Council Decision authorising the Republic of Lithuania to extend the application of a measure derogating from Article 193 of Council Directive 2006/112/EC on the common system of value added tax
8/12/2009	
COM (2009) 641	Proposal for a Council Decision authorising the Portuguese Republic to apply a measure derogating from Articles 168, 193 and 250 of Council Directive 2006/112/EC on the common system of value added tax
24/11/2009	
COM (2009) 608	Proposal for a COUNCIL DECISION authorising the Republic of Estonia and the Republic of Slovenia to apply a measure derogating from Article 167 of Council Directive 2006/112/EC on the common system of value added tax
29/10/2009	
COM (2009) 583	Proposal for a COUNCIL DECISION authorising the Republic of Austria to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax
29/10/2009	
COM (2009) 582	Proposal for a COUNCIL DECISION authorising the Republic of

29/10/2009	Latvia to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
COM (2009) 511	Proposal for a Council Directive amending Directive 2006/112/EC as regards an optional and temporary application of the reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud For more information see frequently asked questions (MEMO/09/423) and the press release (IP/09/1376).
29/09/2009	
COM (2009) 435	Proposal for a Council Decision authorising the Republic of Poland to apply a measure derogating from Article 287 of Council Directive 2006/112/EC on the common system of value added tax
26/08/2009	
COM (2009) 364	Proposal for a Council Decision authorising the Federal Republic of Germany to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax
16/07/2009	
COM (2009) 183	Proposal for a Council Decision amending Council Decision 2007/250/EC authorising the United Kingdom to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
21/04/2009	
COM (2009) 21	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing See also the press release (IP/09/132), the frequently asked questions and the Communication (COM/2009/20).
28/01/2009	

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