

**EN**

**ECO/653**

**The electronic value added tax exemption certificate**

Brussels, 18 September 2024

**RECORD OF THE PROCEEDINGS**  
European Economic and Social Committee  
  
**Proposal for a Council Directive amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate**[COM(2024) 278 final – 2024/0152 (CNS)]

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590th plenary session  
Brussels  
18 and 19 September 2024

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Meeting of 18 September 2024\_\_\_\_\_\_\_\_\_\_\_\_\_

Agenda item 5

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**The president** moved that the Committee turn to agenda item 5 - adoption of an opinion on the

*Proposal for a Council Directive amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate*

COM(2024) 278 final – 2024/0152 (CNS).

The preliminary work had been carried out by the Section for Economic and Monetary Union and Economic and Social Cohesion (president: **Ioannis Vardakastanis**).

Since the Committee endorses the content of the proposal and has already set out its views on the subject of the digitalisation of the VAT processes in its other opinion *VAT in the Digital Age[[1]](#footnote-1)*, adopted in April 2023, it decided unanimously not to hold a general discussion and to put the opinion straight to the vote (Rules 64(4) and 76(3)).

The opinion was adopted unanimously by 215 votes.

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1. [OJ C 228, 29.6.2023, p. 149](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:C:2023:228:TOC) [↑](#footnote-ref-1)