



C/2024/6884

28.11.2024

**Opinion of the 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))

(C/2024/6884)

|                                              |                                                                             |
|----------------------------------------------|-----------------------------------------------------------------------------|
| Referral                                     | Council of the European Union, 15.7.2024                                    |
| Legal basis                                  | Articles 113 and 304 of the Treaty on the Functioning of the European Union |
| Section responsible                          | Economic and Monetary Union and Economic and Social Cohesion                |
| Adopted at plenary session                   | 18.9.2024                                                                   |
| Plenary session No                           | 590                                                                         |
| Outcome of vote<br>(for/against/abstentions) | 215/0/0                                                                     |

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* <sup>(1)</sup>, adopted in April 2023, it decided to issue an opinion endorsing the principle of digitalisation of the VAT processes.

Brussels, 18 September 2024.

*The President*  
*of the European Economic and Social Committee*  
Oliver RÖPKE

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<sup>(1)</sup> Opinion of the European Economic and Social Committee on the proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age (COM(2022) 701 final — 2022/0407 (CNS)) and the proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age (COM(2022) 703 final — 2022/0409 (CNS)) (OJ C 228, 29.6.2023, p. 149).