Council of the European Union

Brussels, 8 July 2025
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11369/25

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2023/0158 (CNS)

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COVER NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	OPINION of the European Parliament - Legislative resolution of 8 July 2025 on the draft Council directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT (08710/2025 – C10-0084/2025 – 2023/0158(CNS))

Delegations will find attached the abovementioned opinion. This opinion is available in all language versions via the following link:

https://www.europarl.europa.eu/doceo/document/TA-10-2025-0144_EN.pdf

European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2025)0144

VAT: taxable persons, special scheme and special arrangements for declaration and payment, relating to distance sales of imported goods

European Parliament legislative resolution of 8 July 2025 on the draft Council directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT (08710/2025 – C10-0084/2025 – 2023/0158(CNS))

(Special legislative procedure – renewed consultation)

The European Parliament,

– having regard to the Council draft (08710/2025),

– having regard to the Commission proposal to the Council (COM(2023)0262),

– having regard to its position of 22 November 2023[1],

– having regard to Article 113 of the Treaty on the Functioning of the European Union , pursuant to which the Council consulted Parliament again (C10-0084/2025),

– having regard to Rule 84 and Rule 86 of its Rules of Procedure,

– having regard to the report of the Committee on Economic and Monetary Affairs (A10-0119/2025),

1. Approves the Council draft;

2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;

3. Asks the Council to consult Parliament again if it intends to amend its draft substantially;

4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

[1] OJ C, C/2024/4246, 24.7.2024, ELI: http://data.europa.eu/eli/C/2024/4246/oj.