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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. Cion doc.:	7887/20 COM(2020) 198 final 7885/20 COM(2020) 201 final
Subject:	Draft 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 Draft COUNCIL REGULATION amending Regulation (EU) 2017/2454 as regards the dates of application due to the outbreak of the COVID-19 crisis - Statements

The following statements are to be entered in the Council minutes, on the adoption of the Council acts:

STATEMENT BY AUSTRIA, BULGARIA, FRANCE AND MALTA

Austria, Bulgaria, France and Malta

- ACKNOWLEDGE that due to the outbreak of the Covid-19 pandemic and the lockdowns in most EU Member States and the major challenges caused thereby, a postponement of the entry into force of the VAT e-commerce package, adopted in 2017, was asked for by postal service operators and several Member States, in order to ensure the readiness of all systems necessary for applying the new VAT measures;

- WELCOME the swift agreement on the respective Commission proposal in order to ensure legal certainty, but EMPHASIZE the importance of the entry into force of the new VAT rules of the e-commerce package without further delay in order to meet the challenges induced by the explosive growth of electronic commerce during the last few years, taking into account the principle of taxation at destination, the need to protect Member States' tax revenue, to create a level playing field for the businesses concerned and to minimise burdens on them;
- HAVE NO DOUBT that all Member States and all relevant parties are fully aware of the importance of making all systems operational by 1 July 2021 and will provide all resources necessary in order for the new VAT measures to be fully applicable by then;
- STRESS that for Member States and businesses alike and for the functioning of the European single market legal certainty and reliability are crucial and a further postponement of the entry into force of the e-commerce package would not be acceptable.

STATEMENT BY THE NETHERLANDS AND GERMANY

While supporting the initiative from the Commission to present its proposals to defer the dates of application and transposition of the second stage of the VAT e-commerce package with six months, the Netherlands and Germany declare that in order to support the correct and timely application of the new VAT e-commerce rules across the EU, preference should be given to the quality of implementation. For this reason, Germany and the Netherlands are in favor for a new entry into force of the relevant legal changes at the earliest by 1 January 2022 instead of the six-month extension proposed by the Commission. Furthermore, Germany and the Netherlands are of the opinion that it would be good to introduce a new moment, for example early 2021, for the Commission to evaluate the implementation of the amended rules.