



Council of the
European Union

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NOTE

From: General Secretariat of the Council
To: Council

Subject: VAT in the Digital Age package

- a) Directive on VAT rules for the Digital Age
 - General approach
- b) Regulation as regards the VAT administrative cooperation arrangements needed for the digital age
 - Political Agreement
- c) VAT in the Digital Age package Implementing Regulation as regards information requirements for certain VAT schemes
 - Political agreement
 - = Statement

STATEMENT BY THE COMMISSION

“The Commission recalls the importance of its original proposal in the fight against fraud in e-commerce and in ensuring a level playing field among platforms and as such it regrets the referral of the mandatory IOSS provision to the customs reform. However, the Commission accepts Council’s commitment to pursue work on this aspect in the context of that reform without undue delay.”