



**Tithe an
Oireachtais
Houses of the
Oireachtas**

***An Comhchoiste um Airgeadas, Caiteachas Poiblí agus Athchóiriú, agus
an Taoiseach***

Cion Polaitiúil maidir le

TREOIR ÓN gCOMHAIRLE lena leasaítear Treoir 2006/112/CE a mhéid a bhaineann le tabhairt cumhachtaí cur chun feidhme don Choimisiún chun brí na dtéarmaí a úsáidtear i bhforálacha áirithe den Treoir sin a chinneadh

Márta 2021

***Joint Committee on Finance, Public Expenditure and Reform, and
Taoiseach***

Political Contribution on

COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive

March 2021

1. Introduction

- 1.1. The Oireachtas Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach (“the Committee”) considers *COM/2020/0749 Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive* to be significantly important to Ireland and the EU.

2. Scrutiny by the Committee

- 2.1. The Committee first considered the proposal at its meeting on 25 February 2021. The Committee further considered the proposal on 23 March 2021 and 30 March 2021.

3. Decision of the Committee

- 3.1. On 30 March 2021 the Committee agreed to forward a copy of this Political Contribution to Paschal Donohue T.D., Minister for Finance, Ursula von der Leyen, President of the European Commission, David Maria Sassoli MEP, President of the European Parliament, and Charles Michel, President of the European Council.
- 3.2. The Committee further agreed that, in the interests of inter-parliamentary cooperation on EU matters, a copy of this report be forwarded to the appropriate Committee in the National Parliament of each EU Member State and to Ireland’s MEPs.

4. Opinion of the Committee

- 4.1. Having considered the proposal in detail, the Committee makes the following observations:
 - a) The Committee notes that the existing guidelines do not always ensure the uniform application of EU VAT legislation.
 - b) The Committee is concerned that the proposal introduces qualified majority voting into a tax area and believes that unanimity in this area should be preserved.
- 4.2. The Committee recommends that specific proposals be brought forward on VAT issues that require legislative clarity. The Committee considers that this would preserve the principle of unanimity while achieving the same objective.