



Parlamentul României Senat

Bucharest, June 30, 2021

Courtesy translation

**OPINION
of the ROMANIAN SENATE
regarding the Proposal for a Council Directive amending Directive
2006/112/EC as regards exemptions on importations and on certain supplies, in
respect of Union measures in the public interest
COM(2021) 181 final**

The Romanian Senate examined the Proposal for a Council Directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - COM (2021) 181 final, according to the provisions of the Treaty of Lisbon, Protocol (no.2).

Based on the report of the Committee for European Affairs, the Plenary of the Senate, during its session of June 30, 2021

1. Notes the following:
 - a. the Proposal for a Council Directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - COM(2021) 181 final – complies with the principles of subsidiarity and proportionality.
 - b. the legal basis of the proposal is Article 113 of the Treaty on the Functioning of the EU. Pursuant to this Article, the Council, acting unanimously in accordance with a special legislative procedure and after consulting the European Parliament and the Economic and Social Committee, shall adopt provisions on the harmonization of the rules of the Member States relating to indirect taxation;
 - c. this proposal provides for an exemption from VAT for goods or services supplied to the Commission or an EU agency or body, as well as for goods imported by them, if the Commission or any such agency or body purchases such goods, or services in the performance of a mandate conferred on it by Union law in the public interest.
2. Express reservations concerning:
 - a. the budgetary impact and the influence on the VAT base that the modification of the legislation in the VAT field would produce in Romania by transposing in the national legislation and the retroactive implementation of the provisions regarding the VAT exemptions. The budgetary impact on VAT revenues is negative, but difficult to quantify, as the scope of this proposal is diverse, with goods and services in various fields of activity, including medical, and assistance in overcoming certain crisis situations, differs depending on the nature and

intensity of the crisis, therefore the value of the goods and services that will be subject to VAT exemptions cannot be anticipated;

- b. the impact of the proposal for a Directive on Romania's contribution to the budget of the European Union;
- c. for Romania and other Member States, in the absence of an adequate impact study presented by the European Commission, it is not possible to make an estimate of the financial impact that these legislative changes will have on the national contribution to the budget of the European Union.