



TEXTS ADOPTED

P8_TA(2016)0097

Minimum standard rate of VAT *

European Parliament legislative resolution of 12 April 2016 on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax, with regard to the duration of the obligation to respect a minimum standard rate (COM(2015)0646 – C8-0009/2016 – 2015/0296(CNS))

(Special legislative procedure – consultation)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2015)0646),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C8-0009/2016),
 - having regard to Rule 59 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A8-0063/2016),
1. Approves the Commission proposal as amended;
 2. Regrets that the Commission published its proposal so late which means that the application of a minimum standard rate of VAT will be retroactive;
 3. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;
 4. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 5. Asks the Council to consult Parliament again if it intends to substantially amend the Commission proposal;
 6. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Proposal for a directive

Article 1 – point 1

Directive 2006/112/EC

Article 97

Text proposed by the Commission

From 1 January 2016 until 31 December **2017**, the standard rate may not be lower than 15 %.

Amendment

From 1 January 2016 until 31 December **2018**, the standard rate may not be lower than 15%.