

Common system of value added tax (VAT): minimum standard rate

2017/0349(CNS) - 19/04/2018 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 562 votes to 58, with 22 abstentions, following the consultation procedure, a legislative resolution on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax, with regard to the obligation to respect a minimum standard rate.

Parliament **approved** the Commission proposal without amendments.

As a reminder, the proposal aims to prevent the 15% minimum level applicable to the standard rate of VAT from expiring on 1 January 2018 and to ensure that all Member States apply a standard rate of 15% as a minimum on a permanent basis.