

**Opinion of the European Economic and Social Committee on 'Proposal for a Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and *in vitro* diagnostic medical devices in response to the COVID-19 pandemic'**

(COM(2020) 688 final — 2020/0311 (CNS))

(2021/C 56/09)

Referral	Council of the European Union, 6.11.2020
Legal basis	Article 113 of the Treaty on the Functioning of the European Union
Section responsible	Economic and Monetary Union and Economic and Social Cohesion
Adopted at plenary	2.12.2020
Plenary session No	556
Outcome of vote	195/0/3
(for/against/abstentions)	

Since the Committee has announced its support for taxation rules due to the COVID-19 crisis in its opinion on the *Proposal for a Council Directive amending Directive 2011/16/EU to address the urgent need for deferring certain time limits for the filing and exchange of information in the field of taxation due to the COVID-19 pandemic* (COM(2020) 197 final — 2020/0081 (CNS)); on the *Proposal for a Council Decision amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application due to the outbreak of the COVID-19 crisis* (COM(2020) 198 final — 2020/0082 (CNS)) and on the *Proposal for a Council Regulation amending Regulation (EU) 2017/2454 as regards the dates of application due to the outbreak of the COVID-19 crisis* (COM(2020) 201 final — 2020/0084 (CNS))<sup>(1)</sup>, adopted on 10 June 2020 and this amendment to Directive 2006/112/EC does not contain any further content for the EESC to comment on, it decided, at its 556th plenary session of 2 and 3 December 2020 (meeting of 2 December 2020), by 195 votes with 3 abstentions, to issue an opinion endorsing the proposed text and to refer to the position it had taken in the abovementioned document.

Brussels, 2 December 2020.

The President  
of the European Economic and Social Committee  
Christa SCHWENG

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<sup>(1)</sup> OJ C 311, 18.9.2020, p. 76.