

Council Directive 2007/75/EC of 20 December 2007 amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax

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amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament<sup>(1)</sup>,

Having regard to the Opinion of the European Economic and Social Committee,

Whereas:

- (1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax<sup>(2)</sup> provides for certain derogations with respect to VAT rates. Some of the derogations expire on a fixed date, while others last until the adoption of definitive arrangements.
- (2) The derogations with respect to VAT rates provided for by Directive 2006/112/EC in conformity with the 2003 Act of Accession, and which allow for the smooth adaptation of the economies of certain new Member States to the internal market, have a fixed date and expire shortly.
- (3) A number of these new Member States have expressed their wish to apply the derogations from which they thus benefit for a further period.
- (4) In view of the pending debate on the use of reduced rates and the legislative proposal to be presented by the Commission, it is appropriate to extend certain derogations until the end of 2010, the date to which the experiment on the application of a reduced rate to labour-intensive services has been extended.
- (5) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

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- (1) Opinion of 11 December 2007 (not yet published in the Official Journal).
- (2) [OJL 347, 11.12.2006, p. 1](#). Directive as amended by Directive 2006/138/EC ([OJ L 384, 29.12.2006, p. 92](#)).