

Opinion of the European Economic and Social Committee on the 'Proposal for a Council Directive amending Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State'

COM(2010) 381 final — 2010/0205 (CNS)

(2011/C 48/31)

On 4 August 2010 the Council decided to consult the European Economic and Social Committee, under Article 113 of the Treaty on the Functioning of the European Union, on the

'Proposal for a Council Directive amending Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State'

COM(2010)381 final – 2010/0205 (CNS).

Since the Committee endorses the content of the proposal and feels that it requires no comment on its part, it decided unanimously, at its 465th plenary session of 15 and 16 September 2010 (meeting of 15 September 2010), to issue an opinion endorsing the proposed text.

Brussels, 15 September 2010.

The President
of the European Economic and Social Committee
Mario SEPI
