

Official Journal of the European Union

L 177



English edition

Legislation

Volume 59

1 July 2016

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II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION (EU) 2016/1062

of 24 May 2016

on the conclusion on behalf of the European Union of the Sustainable Fisheries Partnership Agreement between the European Union and the Republic of Liberia and the Implementation Protocol thereto

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 43, in conjunction with Article 218(6), second subparagraph, point (a) and Article 218(7) thereof,

Having regard to the proposal from the European Commission,

Having regard to the consent of the European Parliament ⁽¹⁾,

Whereas:

- (1) The Union and the Republic of Liberia negotiated a Sustainable Fisheries Partnership Agreement (hereinafter referred to as 'the Agreement') and an Implementation Protocol thereto (hereinafter referred to as 'the Protocol'), granting Union vessels fishing opportunities in the waters over which the Republic of Liberia has sovereignty or jurisdiction in respect of fisheries.
- (2) The Agreement and the Protocol were signed in accordance with Council Decision (EU) 2015/2312 ⁽²⁾ and apply on a provisional basis from 9 December 2015.
- (3) The Agreement set up a Joint Committee which is responsible for monitoring the performance, interpretation and application of the Agreement. Furthermore, the Joint Committee may approve certain modifications to the Protocol. In order to facilitate the approval of such modifications, it is appropriate to empower the Commission, subject to specific conditions, to approve them under a simplified procedure.
- (4) The Agreement and the Protocol should be approved,

HAS ADOPTED THIS DECISION:

Article 1

The Sustainable Fisheries Partnership Agreement between the European Union and the Republic of Liberia and the Implementation Protocol thereto are hereby approved on behalf of the Union.

⁽¹⁾ Consent of 10 May 2016 (not yet published in the Official Journal).

⁽²⁾ Council Decision (EU) 2015/2312 of 30 November 2015 on the signing, on behalf of the European Union, and provisional application of the Sustainable Fisheries Partnership Agreement between the European Union and the Republic of Liberia and the Implementation Protocol thereto (OJ L 328, 12.12.2015, p. 1).

Article 2

The President of the Council shall, on behalf of the Union, give the notifications provided for in Article 16 of the Agreement and in Article 13 of the Protocol. ⁽¹⁾

Article 3

Subject to the provisions and conditions set out in the Annex to this Decision, the Commission shall be empowered to approve, on behalf of the Union, modifications to the Protocol within the Joint Committee.

Article 4

This Decision shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels, 24 May 2016.

For the Council
The President
A.G. KOENDERS

⁽¹⁾ The date of entry into force of the Agreement and of the Protocol will be published in the *Official Journal of the European Union* by the General Secretariat of the Council.

ANNEX

Scope of the empowerment and procedure for establishing the Union position in the Joint Committee

- (1) The Commission shall be authorised to negotiate with the Republic of Liberia and, where appropriate and subject to complying with point 3 of this Annex, agree on modifications to the Protocol in respect of the following issues:
 - (a) review of fishing opportunities, and, consequently, of the relevant financial contribution, and decision on experimental fisheries, in accordance with Articles 6 and 7 of the Protocol;
 - (b) decision on the modalities of the sectoral support in accordance with Article 4 of the Protocol;
 - (c) decision on measures to ensure sustainable management of the fisheries resources in accordance with Article 5(5) of the Protocol;
 - (d) decision on technical provisions of the Protocol and the Annex thereto in accordance with Article 6(2) of the Protocol.
- (2) In the Joint Committee the Union shall:
 - (a) act in accordance with the objectives pursued by the Union within the framework of the common fisheries policy;
 - (b) follow the Council conclusions of 19 March 2012 on a communication on the external dimension of the common fisheries policy;
 - (c) promote positions that are consistent with the relevant rules adopted by regional fisheries management organisations and in the context of joint management by coastal states.
- (3) When a decision on modifications to the Protocol referred to in point 1 is intended to be adopted during a Joint Committee Meeting, the necessary steps shall be taken so as to ensure that the position to be expressed on behalf of the Union takes account of the latest statistical, biological and other relevant information transmitted to the Commission.

To this effect and based on that information, a document setting out the particulars of the proposed Union position shall be transmitted by the Commission services, in sufficient time before the relevant Joint Committee Meeting, to the Council or to its preparatory bodies for consideration and approval.

In respect of the issues referred to in point 1(a), the approval of the envisaged Union position by the Council shall require a qualified majority of votes. In the other cases, the Union position envisaged in the preparatory document shall be deemed to be agreed, unless a number of Member States equivalent to a blocking minority objects during a meeting of the Council's preparatory body or within 20 days from receipt of the preparatory document, whichever occurs earlier. In case of such objection, the matter shall be referred to the Council.

If, in the course of further meetings, including on the spot, it is impossible to reach an agreement in order for the Union position to take account of new elements, the matter shall be referred to the Council or its preparatory bodies.

- (4) The Commission is invited to take, in due time, any steps necessary as a follow-up to the decision of the Joint Committee, including, where appropriate, a publication of the relevant decision in the *Official Journal of the European Union* and a submission of any proposal necessary for the implementation of that decision.

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1063

of 30 June 2016

amending for the 247th time Council Regulation (EC) No 881/2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the ISIL (Da'esh) and Al-Qaida organisations

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 881/2002 of 27 May 2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the ISIL (Da'esh) and Al-Qaida organisations ⁽¹⁾, and in particular Article 7(1)(a) and Article 7a(5) thereof,

Whereas:

- (1) Annex I to Regulation (EC) No 881/2002 lists the persons, groups and entities covered by the freezing of funds and economic resources under that Regulation.
- (2) On 24 June 2016, the Sanctions Committee of the United Nations Security Council (UNSC) decided to amend nine entries from its list of persons, groups and entities to whom the freezing of funds and economic resources should apply. Annex I to Regulation (EC) No 881/2002 should therefore be updated accordingly.
- (3) In order to ensure that the measures provided for in this Regulation are effective, this Regulation should enter into force immediately,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 881/2002 is amended in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 30 June 2016.

*For the Commission,
On behalf of the President,
Head of the Service for Foreign Policy Instruments*

⁽¹⁾ OJ L 139 29.5.2002, p. 9.

ANNEX

Annex I to Regulation (EC) No 881/2002 is amended as follows:

(1) The following entries under the heading 'Natural persons' are replaced as follows:

- (a) 'Lionel Dumont (alias (a) Jacques Brougere, (b) Abu Hamza, (c) Di Karlo Antonio, (d) Merlin Oliver Christian Rene, (e) Arfauni Imad Ben Yousset Hamza, (f) Imam Ben Yussuf Arfaj, (g) Abou Hamza, (h) Arfauni Imad, (i) Bilal, (j) Hamza, (k) Koumkal, (l) Kumkal, (m) Merlin, (n) Tinet, (o) Brugere, (p) Dimon). Address: France. Date of birth: 21.1.1971. Place of birth: Roubaix, France. Nationality: French. Other information: In custody in France as of May 2004. Date of designation referred to in Article 2a (4) (b): 25.6.2003.' is replaced by the following:

'Lionel Dumont (alias (a) Jacques Brougere, (b) Abu Hamza, (c) Di Karlo Antonio, (d) Merlin Oliver Christian Rene, (e) Arfauni Imad Ben Yousset Hamza, (f) Imam Ben Yussuf Arfaj, (g) Abou Hamza, (h) Arfauni Imad, (i) Bilal, (j) Hamza, (k) Koumkal, (l) Kumkal, (m) Merlin, (n) Tinet, (o) Brugere, (p) Dimon). Address: France. Date of birth: 29.1.1971. Place of birth: Roubaix, France. Nationality: French. Other information: In custody in France as of May 2004. Date of designation referred to in Article 7d(2)(i): 25.6.2003.'

- (b) 'Emilie Konig. Date of birth: 9.12.1984. Place of birth: Ploemeur, France. Nationality: French. Other information: Located in Syria since 2013. Date of designation referred to in Article 2a(4)(b): 23.9.2014.' is replaced by the following:

'Emilie Edwige Konig (alias (a) Emilie Samra Konig). Date of birth: 9.12.1984. Place of birth: Ploemeur, France. Nationality: French. Passport No: (a) 05AT521433 (French passport number, issued on 30.11.2005 by the sous-prefecture of police of Lorient, France), (b) 050456101445 (French national identity card, issued on 19.5.2005 by the sous-prefecture of police of Lorient, France), (c) 0205561020089 (French identity card number, issued on 30.5.2002 under name Emilie Edwige Konig). Other information: Located in Syria since 2013. Date of designation referred to in Article 7d(2)(i): 23.9.2014.'

- (c) 'Kevin Guiavarch. Date of birth: 12.3.1993. Place of birth: Paris, France. Nationality: French. Other information: Located in Syria since 2012. Date of designation referred to in Article 2a(4)(b): 23.9.2014.' is replaced by the following:

'Kevin Guiavarch. Date of birth: 12.3.1993. Place of birth: Paris, France. Nationality: French. Other information: Located in Syria since 2012. Date of designation referred to in Article 7d(2)(i): 23.9.2014.'

- (d) 'Boubaker Ben Habib Ben Al-Hakim (alias (a) Boubakeur el-Hakim, (b) Boubaker el Hakim, (c) Abou al Moukatel, (d) Abou Mouqatel, (e) Abu-Muqatil al-Tunisi; Date of birth: 1.8.1983; Place of birth: Paris, France; Address: Syrian Arab Republic (as at Sep. 2015); Nationality: (a) French (b) Tunisian. Date of designation referred to in Article 7d(2)(i): 29.9.2015.' is replaced by the following:

'Boubaker Ben Habib Ben Al-Hakim (alias (a) Boubakeur el-Hakim, (b) Boubaker el Hakim, (c) Abou al Moukatel, (d) Abou Mouqatel, (e) Abu-Muqatil al-Tunisi, (f) El Hakim Boubakeur); Date of birth: 1.8.1983; Place of birth: Paris, France; Address: Syrian Arab Republic (as at Sep. 2015); Nationality: (a) French (b) Tunisian. Date of designation referred to in Article 7d(2)(i): 29.9.2015.'

- (e) 'Peter Cherif; Date of birth: 26.8.1982; Place of birth: Paris, France; Address: Al Mukalla, Hadramawt province, Yemen; Nationality: French. Date of designation referred to in Article 7d(2)(i): 29.9.2015.' is replaced by the following:

'Peter Cherif; Date of birth: 26.8.1982; Place of birth: Paris, 20th district, France; Address: Al Mukalla, Hadramawt province, Yemen; Nationality: French. Date of designation referred to in Article 7d(2)(i): 29.9.2015.'

- (f) 'Maxime Hauchard (alias Abou Abdallah al Faransi); Date of birth: 13.3.1992; Place of birth: Normandy, France; Address: Syrian Arab Republic (as at Sep. 2015); Nationality: French. Date of designation referred to in Article 7d(2)(i): 29.9.2015.' is replaced by the following:

'Maxime Hauchard (alias Abou Abdallah al Faransi); Date of birth: 17.3.1992; Place of birth: Saint Aubin les Elbeuf, Normandy, France; Address: Syrian Arab Republic (as at Sep. 2015); Nationality: French. Passport No: (a) 101127200129 (French national identity card issued by the Sous-Préfecture of Bernay, France and expires 4.11.2020). Date of designation referred to in Article 7d(2)(i): 29.9.2015.'

- (g) 'Nasir 'Abd-Al-Karim 'Abdullah Al-Wahishi (alias (a) Nasir al-Wahishi, (b) Abu Basir Nasir al-Wahishi, (c) Naser Abdel Karim al-Wahishi, (d) Nasir Abd al-Karim al-Wuhayshi, (e) Abu Basir Nasir Al-Wuhayshi, (f) Nasser Abdul- karim Abdullah al-Wouhichi, (g) Abu Baseer al-Wehaishi, (h) Abu Basir Nasser al-Wuhishi, (i) Abdul Kareem Abdullah Al-Woohaishi, (j) Nasser Abdelkarim Saleh Al Wahichi, (k) Abu Basir, (l) Abu Bashir). Date of birth: (a) 1.10.1976, (b) 8.10.1396 (Hijri Calendar). Place of birth: Yemen. Nationality: Yemeni. Passport No: 40483 (Yemeni passport number issued on 5.1.1997). Other information: (a) Since 2007, leader of Al-Qaida in Yemen (AQY). (b) Since Jan. 2009, leader of Al-Qaida in the Arabian Peninsula operating in Yemen and Saudi Arabia (c) Associated with senior Al-Qaida leadership (d) claims he was secretary to Usama Bin Laden (deceased) prior to 2003. (e) Arrested in Iran and extradited to Yemen in 2003, where he escaped from prison in 2006 and remains fugitive as at Jan. 2010. Date of designation referred to in Article 2a (4) (b): 19.1.2010.' is replaced by the following:

'Nasir 'Abd-Al-Karim 'Abdullah Al-Wahishi (alias (a) Nasir al-Wahishi, (b) Abu Basir Nasir al-Wahishi, (c) Naser Abdel Karim al-Wahishi, (d) Nasir Abd al-Karim al-Wuhayshi, (e) Abu Basir Nasir Al-Wuhayshi, (f) Nasser Abdul- karim Abdullah al-Wouhichi, (g) Abu Baseer al-Wehaishi, (h) Abu Basir Nasser al-Wuhishi, (i) Abdul Kareem Abdullah Al-Woohaishi, (j) Nasser Abdelkarim Saleh Al Wahichi, (k) Abu Basir, (l) Abu Bashir). Date of birth: (a) 1.10.1976, (b) 8.10.1396 (Hijri Calendar). Place of birth: Yemen. Nationality: Yemeni. Passport No: 40483 (Yemeni passport number issued on 5.1.1997). Other information: Reportedly deceased in Yemen in Jun. 2015. Date of designation referred to in Article 7d(2)(i): 19.1.2010.'

- (h) 'Qasim Yahya Mahdi al-Rimi (alias (a) Qasim Al-Rimi, (b) Qasim al-Raymi, (c) Qassim al-Raymi, (d) Qasim al-Rami, (e) Qasim Yahya Mahdi 'Abd al-Rimi, (f) Abu Hurayrah al-Sana'ai, (g) Abu 'Ammar). Address: Yemen. Date of birth: 5.6.1978. Place of birth: Sanaa, Yemen. Nationality: Yemeni. Passport No: 00344994 (Yemeni passport issued on 3 July 1999). Date of designation referred to in Article 2a(4)(b): 11.5.2010' is replaced by the following:

'Qasim Mohamed Mahdi al-Rimi (alias (a) Qasim Al-Rimi, (b) Qasim al-Raymi, (c) Qassim al-Raymi, (d) Qasim al-Rami, (e) Qasim Mohammed Mahdi Al Remi (f) Qassim Mohammad Mahdi Al Rimi (g) Qasim Yahya Mahdi 'Abd al-Rimi, (h) Abu Hurayrah al-Sana'ai, (i) Abu 'Ammar, (j) Abu Hurayrah). Address: Yemen. Date of birth: 5.6.1978. Place of birth: Raymah village, Sanaa Governorate, Yemen. Nationality: Yemeni. Passport No: (a) 00344994 (Yemeni passport issued on 3.7.1999 in Sanaa) (b) 973406 (Yemeni national identification card, issued on 3.7.1996). Other information: Mother's name: Fatima Muthanna Yahya. Date of designation referred to in Article 7d(2)(i): 11.5.2010.'

- (2) The following entry under the heading 'Legal persons, groups and entities' is replaced as follows:

'Al-Qaida in the Arabian Peninsula (alias (a) AQAP, (b) Al-Qaida of Jihad Organization in the Arabian Peninsula, (c) Tanzim Qa'idat al-Jihad fi Jazirat al-Arab, (d) Al-Qaida Organization in the Arabian Peninsula, (e) Al-Qaida in the South Arabian Peninsula, (f) Ansar al-Shari'a, (g) AAS, (h) Al-Qaida in Yemen, (i) AQY). Other information: (a) Location: Yemen or Saudi-Arabia (2004 — 2006). (b) Formed in Jan. 2009 when Al-Qaida in Yemen combined with Saudi Arabian Al-Qaida operatives, (c) Leader of AQAP is Nasir 'abd-al-Karim 'Abdullah Al-Wahishi, (d) Ansar al-Shari'a was formed in early 2011 by AQAP and has taken responsibility for multiple attacks in Yemen against both government and civilian targets. Date of designation referred to in Article 2a (4) (b): 19.1.2010.' is replaced by the following:

'Al-Qaida in the Arabian Peninsula (alias (a) AQAP, (b) Al-Qaida of Jihad Organization in the Arabian Peninsula, (c) Tanzim Qa'idat al-Jihad fi Jazirat al-Arab, (d) Al-Qaida Organization in the Arabian Peninsula, (e) Al-Qaida in the South Arabian Peninsula, (f) Ansar al-Shari'a, (g) AAS, (h) Al-Qaida in Yemen, (i) AQY). Other information: Location: Yemen or Saudi-Arabia (2004 — 2006). Date of designation referred to in Article 7d(2)(i): 19.1.2010.'

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1064**of 30 June 2016****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ⁽¹⁾,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽²⁾, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XVI, Part A thereto.
- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 30 June 2016.

*For the Commission,
On behalf of the President,
Jerzy PLEWA*

Director-General for Agriculture and Rural Development

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

⁽²⁾ OJ L 157, 15.6.2011, p. 1.

ANNEX

Standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)		
CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MA	128,2
	ZZ	128,2
0709 93 10	TR	135,6
	ZZ	135,6
0805 50 10	AR	171,1
	CL	198,5
	MA	174,9
	UY	133,2
	ZA	173,5
	ZZ	170,2
	AR	116,4
	BR	101,9
	CL	139,1
0808 10 80	CN	133,6
	NZ	141,3
	US	161,9
	UY	67,7
	ZA	111,2
	ZZ	121,6
	TR	225,4
	ZZ	225,4
0809 10 00	TR	225,4
	ZZ	225,4
0809 29 00	TR	350,8
	ZZ	350,8
0809 30 10, 0809 30 90	TR	124,7
	ZZ	124,7
0809 40 05	TR	148,6
	ZZ	148,6

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7). Code 'ZZ' stands for 'of other origin'.

DIRECTIVES

COUNCIL DIRECTIVE (EU) 2016/1065 of 27 June 2016 amending Directive 2006/112/EC as regards the treatment of vouchers

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Having regard to the opinion of the European Economic and Social Committee ⁽²⁾,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) Council Directive 2006/112/EC ⁽³⁾ sets out rules on the time and place of supply of goods and services, the taxable amount, the chargeability of value added tax (VAT) and the entitlement to deduction. Those rules are, however, not sufficiently clear or comprehensive to ensure consistency in the tax treatment of transactions involving vouchers, to an extent which has undesirable consequences for the proper functioning of the internal market.
- (2) To ensure certain and uniform treatment, to be consistent with the principles of a general tax on consumption exactly proportional to the price of goods and services, to avoid inconsistencies, distortion of competition, double or non-taxation and to reduce the risk of tax avoidance, there is a need for specific rules applying to the VAT treatment of vouchers.
- (3) In view of the new rules on the place of supply for telecommunications, broadcasting and electronically supplied services which are applicable since 1 January 2015, a common solution for vouchers is necessary in order to ensure that mismatches do not occur in respect of vouchers supplied between Member States. To this end, it is vital to put in place rules to clarify the VAT treatment of vouchers.
- (4) Only vouchers which can be used for redemption against goods or services should be targeted by these rules. However, instruments entitling the holder to a discount upon purchase of goods or services but carrying no right to receive such goods or services should not be targeted by these rules.
- (5) The provisions regarding vouchers should not trigger any change in the VAT treatment of transport tickets, admission tickets to cinemas and museums, postage stamps or similar.
- (6) So as to identify clearly what constitutes a voucher for the purposes of VAT and to distinguish vouchers from payment instruments, it is necessary to define vouchers, which can have physical or electronic forms, recognising their essential attributes, in particular the nature of the entitlement attached to a voucher and the obligation to accept it as consideration for the supply of goods or services.

⁽¹⁾ OJ C 45, 5.2.2016, p. 173.

⁽²⁾ OJ C 11, 15.1.2013, p. 27.

⁽³⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

- (7) The VAT treatment of the transactions associated with vouchers is dependent upon the specific characteristics of the voucher. It is therefore necessary to distinguish between various types of vouchers and the distinctions need to be set out in Union legislation.
- (8) Where the VAT treatment attributable to the underlying supply of goods or services can be determined with certainty already upon issue of a single-purpose voucher, VAT should be charged on each transfer, including on the issue of the single-purpose voucher. The actual handing over of the goods or the actual provision of the services in return for a single-purpose voucher should not be regarded as an independent transaction. For multi-purpose vouchers, it is necessary to clarify that VAT should be charged when the goods or services to which the voucher relates are supplied. Against this background, any prior transfer of multi-purpose vouchers should not be subject to VAT.
- (9) For single-purpose vouchers susceptible to being taxed upon transfer, including on the issue of the single-purpose voucher, by a taxable person who acts in his own name, each transfer, including on the issue of that voucher, is regarded as being the supply of the goods or services to which the single-purpose voucher relates. Such a taxable person would in that case need to account for VAT on the consideration received for the single-purpose voucher according to Article 73 of Directive 2006/112/EC. Where, on the other hand, single-purpose vouchers are issued or distributed by a taxable person acting in the name of another person, that taxable person would not be regarded as taking part in the underlying supply.
- (10) Only the intermediary services or separate supply of services such as distribution or promotion services would be subject to VAT. Therefore, where a taxable person who is not acting in his own name receives any separate consideration on the transfer of a voucher, that consideration should be taxable according to the normal VAT arrangements.
- (11) In the case of multi-purpose vouchers, to ensure that the amount of VAT paid in respect of multi-purpose vouchers where VAT on the underlying supply of goods or services is charged only upon redemption is accurate, without prejudice to Article 73 of Directive 2006/112/EC, the supplier of the goods or services should account for the VAT based on the consideration paid for the multi-purpose voucher. In the absence of such information the taxable amount should be equal to the monetary value indicated on the multi-purpose voucher itself or in the related documentation, less the amount of VAT relating to the goods or services supplied. Where a multi-purpose voucher is used partially in respect of the supply of goods or services, the taxable amount should be equal to the corresponding part of the consideration or the monetary value, less the amount of VAT relating to the goods or services supplied.
- (12) This Directive does not target the situations where a multi-purpose voucher is not redeemed by the final consumer during its validity period, and the consideration received for such voucher is kept by the seller.
- (13) Since the objectives of this Directive, namely the simplification, modernisation and harmonisation of the VAT rules applying to vouchers, cannot be sufficiently achieved by the Member States and can therefore be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.
- (14) In accordance with the Joint Political Declaration of Member States and the Commission of 28 September 2011 on explanatory documents, Member States have undertaken to accompany, in justified cases, the notification of their transposition measures with one or more documents explaining the relationship between the components of a directive and the corresponding parts of national transposition instruments. With regard to this Directive, the legislator considers the transmission of such documents to be justified.
- (15) The provisions regarding the VAT treatment of vouchers should apply only to vouchers issued after 31 December 2018 and are without prejudice to the validity of the legislation and interpretation previously adopted by the Member States.
- (16) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 2006/112/EC is amended as follows:

(1) in Title IV, the following Chapter is inserted:

‘CHAPTER 5

Provisions common to Chapters 1 and 3

Article 30a

For the purposes of this Directive, the following definitions shall apply:

- (1) ‘voucher’ means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services and where the goods or services to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;
- (2) ‘single-purpose voucher’ means a voucher where the place of supply of the goods or services to which the voucher relates, and the VAT due on those goods or services, are known at the time of issue of the voucher;
- (3) ‘multi-purpose voucher’ means a voucher, other than a single-purpose voucher.

Article 30b

1. Each transfer of a single-purpose voucher made by a taxable person acting in his own name shall be regarded as a supply of the goods or services to which the voucher relates. The actual handing over of the goods or the actual provision of the services in return for a single-purpose voucher accepted as consideration or part consideration by the supplier shall not be regarded as an independent transaction.

Where a transfer of a single-purpose voucher is made by a taxable person acting in the name of another taxable person, that transfer shall be regarded as a supply of the goods or services to which the voucher relates made by the other taxable person in whose name the taxable person is acting.

Where the supplier of goods or services is not the taxable person who, acting in his own name, issued the single-purpose voucher, that supplier shall however be deemed to have made the supply of the goods or services related to that voucher to that taxable person.

2. The actual handing over of the goods or the actual provision of the services in return for a multi-purpose voucher accepted as consideration or part consideration by the supplier shall be subject to VAT pursuant to Article 2, whereas each preceding transfer of that multi-purpose voucher shall not be subject to VAT.

Where a transfer of a multi-purpose voucher is made by a taxable person other than the taxable person carrying out the transaction subject to VAT pursuant to the first subparagraph, any supply of services that can be identified, such as distribution or promotion services, shall be subject to VAT.’;

(2) the following Article is inserted:

‘Article 73a

Without prejudice to Article 73, the taxable amount of the supply of goods or services provided in respect of a multi-purpose voucher shall be equal to the consideration paid for the voucher or, in the absence of information on that consideration, the monetary value indicated on the multi-purpose voucher itself or in the related documentation, less the amount of VAT relating to the goods or services supplied.’;

(3) in Title XV, the following Chapter is inserted:

‘CHAPTER 2a

Transitional measures for the application of new legislation

Article 410a

Articles 30a, 30b and 73a shall apply only to vouchers issued after 31 December 2018.

Article 410b

By 31 December 2022 at the latest, the Commission shall, on the basis of information obtained from the Member States, present to the European Parliament and to the Council an assessment report on the application of the provisions of this Directive as regards the VAT treatment of vouchers, with particular regard to the definition of vouchers, the VAT rules relating to taxation of vouchers in the distribution chain and to non-redeemed vouchers, accompanied where necessary by an appropriate proposal to amend the relevant rules.’

Article 2

1. Member States shall adopt and publish, by 31 December 2018 at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

They shall apply those provisions from 1 January 2019.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 3

This Directive shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

Article 4

This Directive is addressed to the Member States.

Done at Luxembourg, 27 June 2016.

For the Council
The President
M.H.P. VAN DAM

