



Dear Sir/Madam,

The CFE Tax Advisers Europe has issued an [Opinion Statement](#) setting out further comments on the EU Commission's VIDA Proposals of 8 December 2022.

CFE initially submitted [representations](#) on 4 April 2023 to the European Commission on the legislative proposals. Since those representations were submitted the CFE held a Forum on the proposals in Brussels on 20 April 2023. This in turn has stimulated further debate within the CFE on the proposals.

As we explained in our initial representations, the CFE broadly welcomes the proposals. We also greatly appreciate the contribution that Agnes Fekete, from the Commission, made to the discussions at the CFE Forum. However, there are a number of issues that we continue to have considerable concerns about. Many of these concerns are set out in our earlier [Statement](#). We are not seeking in this Statement to repeat all those points which we continue to

endorse. However, we thought that there would be merit in further developing some of the points that we made in our earlier representations and also making some further observations.

CFE Tax Advisers Europe hopes that these further observations provide helpful input. CFE reiterates its position that it welcomes the work of the European Commission in seeking to review the appropriateness of current VAT rules in the EU in light of changes brought about by digitalisation of the economy and remains available to assist in any further stakeholder consultation processes.

We invite you to read the [Statement](#) for further analysis and remain available for any queries you may have.

Kind regards,

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