



Dear Sir/Madam,

CFE Tax Advisers Europe has issued an [Opinion Statement](#) on the European Commission Proposal for a Council Directive amending Directive 2006/112/EC, as regards rates of Value Added Tax (COM(2016)758 final, of 1 December 2017 and COM/2018/20 of 28 January 2018).

This Opinion Statement concerns the proposal to amend Article 99 of Directive 2006/112/EC (COM(2016)758 final of 1 December 2017) to allow Member States to apply reduced rates or to grant exemptions with the right to deduct input tax on the supply of books, newspapers and periodicals other than publications wholly or predominantly devoted to advertising and other than publications wholly or predominantly consisting of music or video content. The Opinion Statement also concerns the proposal (COM/2018/20 of 28 January 2018) to amend Articles 98 and 100 and to insert a new Article 99a into Directive 2006/112/CE. The CFE supports the idea of giving Member States greater freedom to be able to fix rates. However, it is concerned that this should be done in a manner that does not significantly increase the burdens on businesses making cross-border supplies.

We invite you to read the [Opinion Statement](#) and remain available for any questions or comments that you may have.

Kind regards,

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