

Dear Sir/Madam,

CFE Tax Advisers Europe has issued an <u>Opinion Statement</u> on the European Commission Proposal for a Council Directive amending Directive 2006/112/EC, on the common system of value added tax as regards the special scheme for small enterprises.

CFE Tax Advisers Europe welcomes the proposal, however, particularly given the current proposals to reform the taxation of supplies between Member States, the CFE does not consider that these proposals go far enough to address the problems caused for such businesses by the VAT system.

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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