



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 the introduction of the detailed technical measures for the operation of the definitive VAT system for the taxation of trade between Member States (2018/0164(CNS)).

CFE Tax Advisers Europe welcomes certain aspects of the proposal, however is concerned with the potential consequences of many aspects of the proposals, in particular the practical implications of introducing “Certified Taxable Persons” and the potential impact of the proposed Directive on SMEs. CFE also has practical concerns in relation to call-off stock and chain transactions, reverse charge supplies, and the special schemes extending the one-stop account for VAT. Please see the attached Opinion Statement for our detailed views on these matters.

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

Kind regards,

The Office Team at CFE Tax Advisers Europe

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