



Directorate-General
Information Society and Media
European Commission
Rue de la Loi 200
B-1049 Brussels

Wednesday, 06 September 2006

Dear Sir, dear madam,

Consultation on online content

The Law Society of Scotland is the governing body for Scottish solicitors. The Society promotes the interests of the solicitors' profession and those of the public in relation to the profession. The Law Society regularly comments on domestic UK legislation, as well as EU legislative initiatives through its Brussels Office. The Intellectual Property Sub-Committee of the Law Society of Scotland has considered your consultation on the subject of online content.

The Sub-Committee was of the view that only question 17 of the consultation document on legal or regulatory barriers related to its activities. The Sub-Committee was of the view that the different rates of VAT in Member States and the different mechanisms in terms of charging and collection of VAT may impede and hamper the development of creative online content and services.

Yours faithfully,

Andrew Laidlaw
Internal Market Policy Executive