



EUROPEAN COMMISSION

*Brussels, 11.7.2018
C(2018) 4117 final*

Dear President,

The Commission would like to thank the Senát for its Opinion on the proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value added tax {COM(2017) 706 final}.

This proposal aims at broadening the range of cooperation instruments for Member States and should enable them to tackle value added tax fraud more quickly and more efficiently, including in e-commerce.

The Commission is pleased that the Senát shares the view that action at Union level, as envisaged in the proposal, is required to achieve these objectives.

As regards the point raised concerning joint administrative enquiries, it is worth noting that they would either be optional or mandatory. In the first case, they would need the agreement of both the requesting and the requested Member States. In the second case, they would be subject to specific conditions (e.g. at the request of at least two Member States) and would allow the requesting Member State to actively assist the requested Member State in carrying out the administrative enquiries. This should reduce the risk of overusing the instrument.

The Commission looks forward to continuing the political dialogue with the Senát in the future.

Yours faithfully,

*Frans Timmermans
First Vice-President*

*Pierre Moscovici
Member of the Commission*

*Mr Milan ŠTĚCH
President of the Senát
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