

The Bundesrat welcomes the Commission's aim to assure competitiveness of enterprises - especially of SMEs - by minimizing value added tax obligations in cross-border e-commerce. However, the Bundesrat is sceptic about several proposals. It does not see the necessity for an automated access of the Commission to data and information, saved in member states within the Mini-One-Stop-Shop-Procedures. The justification given by the Commission - acquisition of statistic data - is less convincing, as such data could easily be transmitted by member states, too. Moreover, as the Commission does not have any competences in taxing procedures, no direct access is justified. Therefore, direct access to data for the Commission is exceeding the necessary.