



EUROPEAN COMMISSION

*Brussels, 12.04.2017*

*C(2017) 2317 final*

*Ms Malu DREYER  
President of the Bundesrat  
Leipziger Straße 3 - 4  
D – 10117 BERLIN*

*Dear President,*

*The Commission would like to thank the Bundesrat for its Opinion on the proposal for a Commission Directive amending Directive 2006/112/EC as regards rates of value added tax applied to books, newspapers and periodicals {COM(2016) 758 final}.*

*The Commission welcomes the support expressed by the Bundesrat for the proposal, which would enable Member States to align the value added tax rates for electronically supplied publications with lower value added tax rates for publications on any means of physical support.*

*The Commission takes note of the concerns expressed by the Bundesrat with regard to super-reduced and zero rates. While simple rules on value added tax rates are desirable, the proposal acknowledges that certain Member States are allowed to apply super-reduced and zero rates to printed publications. It is therefore consistent with current legislation to also allow Member States to apply super-reduced and zero rates to electronically supplied publications. A general revision of the current regime of value added tax rates has been announced in the Action Plan on value added tax<sup>1</sup> and in the 2017 Commission Work Programme<sup>2</sup>.*

*Discussions between the Commission and the Council concerning the proposal are now underway and the Commission remains hopeful that an agreement will be reached in the near future.*

*The Commission hopes that the clarifications provided in this reply address the issues raised by the Bundesrat and looks forward to continuing our political dialogue in the future.*

*Yours faithfully,*

*Frans Timmermans  
First Vice-President*

*Pierre Moscovici  
Member of the Commission*

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<sup>1</sup> COM(2016) 148 final.

<sup>2</sup> COM(2016) 710 final.