



EUROPEAN COMMISSION

*Brussels, 7.5.2019  
C(2019) 3396 final*

*Mr. Daniel GÜNTHER,  
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 Council Directive amending Council Directive 2006/112/EC of 28 November 2006 as regards provisions relating to distance sales of goods and certain domestic supplies of goods {COM(2018) 819 final}.*

*The points raised by the Bundesrat are based on the initial proposal presented by the Commission concerning the types of activities determining the electronic interfaces (i.e. marketplaces or platforms) that become deemed suppliers for value added tax purposes. The text of the Commission's proposal was slightly amended by Council safeguarding, however, that the current main marketplaces and platforms facilitating online sales are covered by the scope of the new value added tax rules and ensuring that the provision remains future proof to various technological developments.*

*The Council agreed on the proposed value added tax rules in the ECOFIN Council of 12 March 2019<sup>1</sup>.*

*The Commission hopes that these clarifications address the issues raised by the Bundesrat and looks forward to continuing the 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> <http://data.consilium.europa.eu/doc/document/ST-7245-2019-INIT/en/pdf>