



EUROPEAN COMMISSION

*Brussels, 5.6.2018  
C(2018) 3356 final*

*Dear Chair,*

*The Commission would like to thank the Assembleia da República for its Opinion on the proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises {COM(2018) 21 final}.*

*This proposal is part of a reform package, announced in the Action Plan on Value Added Tax {COM(2016) 148 final}, adopted by the Commission on 7 April 2016. The aim of this plan is to create a robust single European Value Added Tax area for which a simpler and fraud-proof definitive Value Added Tax system for intra-Union trade will be set up. The main objectives of this proposal are to reduce the compliance costs of small enterprises, to provide a more level playing field for them and to facilitate value added tax compliance for these enterprises as well as monitoring for tax administrations.*

*The Commission looks forward to continuing our political dialogue in the future.*

*Yours faithfully,*

*Frans Timmermans  
First Vice-President*

*Pierre Moscovici  
Member of the Commission*

*Ms Regina BASTOS  
Chair of the European Affairs Committee of  
the Assembleia da República  
Palácio de S. Bento  
P - 1249-068 LISBOA*

*cc. Mr Eduardo FERRO RODRIGUES  
President of the  
Assembleia da República  
Palácio de S. Bento  
P - 1249-068 LISBOA*