



EUROPEAN COMMISSION

*Brussels, 27.5.2021
C(2021) 3929 final*

Dear President,

The Commission would like to thank the Senat for its Opinion on the Proposal for a Council Directive amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive {COM(2020) 749 final}.

This proposal was announced by the Commission in its Communication on an Action Plan for Fair and Simple Taxation supporting the Recovery Strategy {COM(2020) 312 final}. An amendment of the Directive 2006/112/EC (hereinafter: 'the VAT Directive') has thus been proposed in order to create a committee that would oversee the adoption of implementing acts in certain areas of VAT by the Commission.

The Commission is pleased that the Senat shares the view that action at EU level is required to tackle the problem of discrepancies in the application of EU VAT legislation, and welcomes the Senat's conclusions indicating that the proposal complies with the principle of subsidiarity.

The Commission notes the Senat's view that the proposal respects the principle of proportionality in terms of the legal form chosen, but is inappropriate in terms of its content, and its concerns regarding the qualified majority voting within the proposed committee required for the adoption of implementing acts by the Commission. In this regard, it would like to recall that qualified majority voting and comitology procedures are already used in indirect taxation, in particular for administrative cooperation and excise duties. Comitology is the long-standing standard approach used in EU Law for facilitating the emergence of a common view and practice.

The Commission hopes that these clarifications address the issues raised by the Senat and looks forward to continuing the political dialogue in the future.

Yours faithfully,

*Maroš Šefčovič
Vice-President*

*Paolo Gentiloni
Member of the Commission*

*Ms. Anca Dana DRAGU
President of the Senat
Calea 13 Septembrie nr. 1-3, sector 5
RO – 050711 BUCHAREST*