



EUROPEAN COMMISSION

*Brussels, 02.09.2021
C(2021) 6545 final*

Dear President,

The Commission would like to thank the Senat for their Opinion on the proposal for a Council Directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest {COM(2021) 181 final}.

It appreciates that the Senat decided to analyse this proposal and welcomes their conclusion that it complies with the principles of subsidiarity and proportionality.

The Commission shares the analysis of the Senat, according to which it is not possible to anticipate the value of goods and services covered by the proposal and hence to quantify the impact on VAT revenues. The budgetary impact is impossible to estimate, as the Commission proposal aims to be prepared for sudden and unpredictable future emergencies. This was one of the main reasons for the Commission to present this urgent proposal.

The proposal will remove VAT as a cost factor for EU funds devoted to crisis response. Therefore, with the same budget, the EU will be able to purchase more vital goods and services to be delivered to citizens when they need them most. With regard to the COVID-19 crisis, the Commission can confirm that the budgetary expenditure made in 2020 based on actual “buy and donate” activities, such as the purchase of medicines, disinfection robots, tests, as well as transport services for patients, would have been about EUR 108 million.

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*

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