



EUROPEAN COMMISSION

Brussels,
C(2014)

final

Dear President,

The Commission thanks the Congreso de los Diputados and the Senado for their Opinion concerning the proposal on the standard VAT return {COM(2013) 721 final} and for the support for its objectives.

The Commission welcomes the fact that the Congreso de los Diputados and the Senado have concluded that the proposal complies with the principle of subsidiarity, as laid down in Article 5 of the TEU. As indicated in the Impact Assessment (SWD(2013) 427 final) the national VAT regulations on the VAT obligations create major obstacles for cross border trade which cannot be removed by national measures and that harmonization at the EU level is required. The Commission therefore fully agrees with the reasoning and the conclusion of the Congreso de los Diputados and the Senado as regards the subsidiarity principle.

The Congreso de los Diputados and the Senado note that Spain considers essential to maintain the annual summary VAT return, since the tax authorities need this information in order to monitor taxpayers' tax obligations effectively. According to the proposal all data needed for the correct assessment of the VAT obligations shall be provided in the regular VAT return whereas a separate annual VAT return adds to the administrative burden for business. However, the Commission has taken good note of the opinion of the Congreso de los Diputados and the Senado on this point.

The Commission hopes that these clarifications address the comments raised by the Congreso de los Diputados and the Senado and looks forward to continuing our political dialogue in the future.

Yours faithfully,

*Maroš Šefčovič
Vice-President*

*Mr Jesús POSADA MORENO
President of the
Congreso de los Diputados
Floridablanca s/n
E – 28071 MADRID*

*Mr Pio GARCÍA-ESCUADERO MÁRQUEZ
President of the Senado
Plaza de la Marina Española, 8
E – 28071 MADRID*