



EUROPEAN COMMISSION

*Brussels, 5.6.2018
C(2018) 3358 final*

Dear Presidents,

The Commission would like to thank the Cortes Generales for their 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 the proposal 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 the 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 and monitoring for tax administrations.

This proposal is currently in the legislative process involving both the European Parliament and the Council. The Opinion of the Cortes Generales has been made available to the Commission's representatives in the ongoing negotiations and will inform these discussions.

The Commission looks forward to continuing the political dialogue with the Cortes Generales in the future.

Yours faithfully,

*Frans Timmermans
First Vice-President*

*Pierre Moscovici
Member of the Commission*

*Ms Ana PASTOR
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*