



EUROPEAN COMMISSION

*Brussels, 26.11.2018
C(2018) 7826 final*

Dear Presidents,

The Commission would like to thank the Cortes Generales for their Opinion on its proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax (VAT) as regards the introduction of the detailed technical measures for the operation of the definitive VAT system for the taxation of trade between Member States {COM(2018) 329 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 objective of the proposal is to make the European value added tax system more robust by treating cross-border transactions in the same way as domestic transactions. This would be achieved by establishing the principle that value added tax would effectively be charged on business-to-business cross-border supplies of goods.

The Commission welcomes the support of the Cortes Generales for the aims of the proposal, which is currently being discussed within the legislative process involving both the European Parliament and the Council. It looks forward to continuing our political dialogue in the future.

Yours faithfully,

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First Vice-President*

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Member of the Commission*

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