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DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value added tax

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Ms. Hana Štulajterová
Fiscal Attaché
Permanent Representation of the
Czech Republic to the EU
Rue Caroly 15
1050 Bruxelles

**Subject: VAT – reverse charge mechanism
Discussion in the framework of the Group on the Future of VAT**

Dear Ms Štulajterová,

I refer to the meeting of the High Level Working Party of 19 November during which the Czech Republic has explained, on the basis of a room document, its political views as regards the possible broadening of the VAT reverse charge mechanism in relation to domestic supplies.

Regarding this idea of a so-called 'generalised reverse charge mechanism', the Commission has reconfirmed its willingness to have this scheme further examined at technical level in the framework of the future VAT Action Plan which will be adopted early next year.

To that end, we would propose to organise a meeting of the Group on the Future of VAT in January/February 2016, in order to enable the Czech Republic to present the envisaged system at a more technical and detailed level.

In view of preparing that meeting, we would be grateful if a comprehensive working document, explaining the foreseen functioning of that VAT regime, could be sent to the Commission before the end of the year. In annex, we take the freedom to provide an overview of questions which, preferably, should be addressed as we believe they are critical for the operation of the system and, at the same time, are likely to be addressed by the participants during the meeting; this document should, therefore, ensure a fruitful and effective discussion.

Yours sincerely,

e-signed
Donato Raponi
Head of Unit

CC: Mr Peter Podiwinsky – Fiscal Attaché Austria