



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
VAT and other turnover taxes

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**Subject: The VAT Package**

**Ref: FIN OS 01-10-2009**

The timely implementation of the VAT Package is an important element in ensuring the smooth operation of the VAT system across the whole of the European Union.

I can assure you that, as always, the Commission will be monitoring the transposition of the EU legislation by Member States into their national systems.

However, although the deadline to transpose the VAT Package into national legislation is coming soon, Member States still have some time to finalise the processes which must see the new rules put in place on 1<sup>st</sup> January 2010. Only after that date a full screening of the transposed provisions will be possible.

We are aware of steps already undertaken by different Member States. Selected information has been received and, where we find it appropriate, we take action to clarify the draft legislation with Member States. As you are aware, because Member States are not legally obliged to provide the Commission with information until the beginning of 2010, we do not have a complete picture of the state of play in each Member State.

However we have no indication from Member States that they are not going to be ready with all the changes in time.

As far as the Refund Directive is concerned the Commission expects, in accordance with information provided by delegates during the meetings concerning that issue that both the legislation and the necessary IT systems will be in place on 1<sup>st</sup> January 2010.

We are in any case developing a "fall back" procedure in order to smoothly handle the situation for those who might be a little late. This procedure has no effect whatsoever on those Member States which are ready on time, as from their perspective, they will receive and forward applications to and from the other Member States in the normal way.

I would like to assure you that for the Commission the timely and correct transposition of the VAT Package is a very important issue and any delays in that respect cannot be accepted or justified.

In this place it is important to stress that the failure of one Member State does not remove the obligation of others to transpose in the correct way and at the right time the necessary EU provisions.

Finally, we would like to underline once more that the Commission has not received information from any Member State that they are not going to be ready with the transposition of the VAT Package for 1<sup>st</sup> January 2010.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Rolf Diemer', written in a cursive style.

Rolf Diemer  
Head of Unit