



STAATSSECRETARIS VAN FINANCIËN

European Commission
attn. mr. Pierre Moscovici
Rue de la Loi 200
B-1049 Brussels
Belgium

Den Haag,

Dear Pierre,

First of all, I would like to seize this opportunity to congratulate you on your appointment as Commissioner of Economic and Financial Affairs, Taxation and Customs and wish you all the best and success during your term.

One of the challenges that lies ahead of us is the important dossier on the future of VAT. One of the urgent issues in that respect is the rapid development of digital alternatives for traditional physical products. The first category of products can not be accommodated sufficiently by the present VAT-legislation that applies for the latter.

In that respect and with reference to the letters my predecessor mr. Frans Weekers sent to mr. Algirdas Šemeta in November 2011 and April 2012, I would like to ask you to put the unequal treatment of digital books and newspapers compared to publications in paper as a priority on the European VAT-agenda.

The introduction of the possibility to apply a reduced VAT-rate for the supply of digital books and newspapers would remove an unjustified VAT-distinction and thereby a distortion of competition which is detrimental to these products.

The urgency for this request is reflected by the growing public appeal on this matter. In the Netherlands this topic even reached the parliamentary debate on our national budget for 2015.



Therefore, I am looking forward to the outcomes of the assessment of the current VAT rates structure as announced in the Communication on the future of VAT (COM(2011) 851 final).

Yours sincerely,

A handwritten signature in black ink, appearing to read "Ernst-Ulrich". The signature is written in a cursive style with a small mark above the 'r'.