Council of the European Union

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'A' ITEM NOTE

From:	General Secretariat of the Council
To:	Council
Subject:	Draft Directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries for declaration and payment of import VAT - General approach = Statement

STATEMENT FROM THE NETHERLANDS

"The Netherlands can agree to the proposed compromise text for a general approach regarding the Directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries for declaration and payment of import VAT. However, the Netherlands stresses that the proportionality, administrative burdens, and other potential consequences of the uniform minimum conditions considered to be adopted pursuant to Article 369o of Directive 2006/112/EC should be properly assessed with particular attention to the alignment with relevant national legislation and ractices.

Based on this further assessment the Netherlands will decide its future position on any proposals of the European Commission for uniform minimum conditions for intermediaries in this context."