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DIRECTORATE-GENERAL

TAXATION AND CUSTOMS UNION

Resources

Inter-Institutional relations, coordination, communication and strategic planning

Head of Unit

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Taxud E2/IO – taxud.e2(2018)466682

Mr Peter Bennet
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(by e-mail only)

Subject: Your application for access to documents – Ref GestDem No 2018/747

Dear Mr Bennet,

We refer to your request dated 15 February 2018 in which you make a request for access to: *"proposals to amend the exemption for supplies of goods to be carried in the baggage of travellers previously inserted by Council Directive 95/7/EC, Article 3, and Council Directive 95/7/EC of 10 April 1995 amending Directive 77/388/EEC...papers linked to the relevant pages of the EurLex web site that explains the thinking, rationale or intention of the revised wording"*, under the above mentioned reference number.

Your request has been dealt with in accordance with Regulation 1049/2001 and we have identified the following documents:

1. *Proposal for a Council Directive amending Directive 77/388/EEC and introducing new simplification measures with regard to value added tax – scope of certain exemptions and practical arrangements for implementing them, COM(94)58 final, 2 March 1994;*
2. *Report on the vendor control systems applied by the Member States, COM(96)245 final, 26 July 1996.*

A detailed and historical explanation is described in the report on the vendor control systems applied by the Member States (COM(96)245). This report is available in Eur-lex on the following link:

<http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1519894054599&uri=CELEX:51996DC0245>.

Some interesting documents and links such as the opinions of the European Economic and Social Committee and the European Parliament are also available in EUR-Lex, under the tab 'Procedure', on the following link: <http://eur-lex.europa.eu/legal-content/EN/HIS/?uri=CELEX:31995L0007>.

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Yours sincerely,



Momchil Sabev