

**From:** TAXUD C1 SECTOR A  
**Sent:** lundi 2 mai 2022 16:22  
**To:** TAXUD C1 SECTOR A  
**Subject:** Single EU VAT ID for pan-EU inventory placement  
**Attachments:** Policy Paper - Single VRN for MOOG.pdf

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**From:** [REDACTED] <[REDACTED]@amazon.lu>  
**Sent:** Monday, May 2, 2022 8:04 AM  
**To:** [REDACTED] (TAXUD) <[REDACTED]@ec.europa.eu>; [REDACTED] (TAXUD) <[REDACTED]@ec.europa.eu>; [REDACTED] (TAXUD) <[REDACTED]@ec.europa.eu>  
**Cc:** [REDACTED] <[REDACTED]@amazon.lu>; [REDACTED] <[REDACTED]@amazon.co.uk>; [REDACTED] <[REDACTED]@amazon.co.uk>; [REDACTED] <[REDACTED]@amazon.com>  
**Subject:** Single EU VAT ID for pan-EU inventory placement

Dear [REDACTED]

I hope this email finds you well.

As you know, we strongly support the European Commission's ambition to work towards a single EU VAT registration requirement, in particular for pan-EU inventory placement and onward sales from the place of storage. Taking into account your feedback in our last meeting in December 2021, we have put further thought in how such a single EU VAT registration number can work from a VAT technical perspective and our thoughts are reflected in the progressed and updated paper attached.

We would be keen to discuss our progressed thinking with you and would welcome your feedback. We have the following dates/times available in May, but happy to work around your agenda if none of these are feasible:

- 9 May 2-3pm CET
- 10 May 4-5pm CET
- 20 May 3-4pm CET

Please let us know what works on your side and we'll share dial-in details.  
Thank you very much in advance.

Best regards,

[REDACTED]



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