



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
The Director-General

Brussels,
TAXUD/GT

Mr Bram Vranken

ask+request-12261-853d35cc@asktheeu.org

(via e-mail only)

Dear Sir,

Subject: Your application for access to documents – 2022/6999

We refer to your e-mail of 1 December 2022 in which you make a request for access to documents, registered under the above-mentioned reference number.

You make a request for access to:

- *All documents -including but not limited to e-mails, reports, minutes, etc. - related to meetings between the representatives of this DG (including the Commissioner and the Cabinet) and representatives of the company Amazon or intermediaries representing its interests.*
- *All correspondence including attachments (i.e., any emails, correspondence or telephone call notes) between this DG (including the Commissioner and the Cabinet) and Amazon or intermediaries representing its interests.*

On 2 December 2022, we sent out a clarification request. On 12 December 2022, you replied that you are ***looking for documents related to meetings with representatives of the company Amazon starting from 1 January 2021.***

Following your request, we have identified the following meetings/documents. The documents are well-ordered per meeting. The cutoff date applied for handling your request is the date of submission of your request (1 December 2022).

Communications with Amazon at Directorate-General (DG TAXUD) level

- Workshop ‘VAT in the Digital Age’

1. Invitation to the workshop “VAT in the Digital Age” - Online meeting from 31 May to 2 June 2021 - [VAT Expert Group]

2. Fiscalis Workshop "VAT in the Digital Age" (31 May – 2 June 2021). [Thank you letter - Rapporteurs]

Document 1 (see annex) is an invitation sent to Amazon, for the workshop ‘VAT in the Digital Age’ held on 31 May to 2 June 2021. *Document 2* is a ‘thank-you’-letter sent to Amazon’s participant in this workshop.

Having examined the documents requested under Regulation (EC) No 1049/2001 regarding public access to documents, I am pleased to inform you that the documents can be disclosed (expunged from personal data). Both documents are enclosed herewith.

- CESOP Expert Group (Expert Group on the implementation of the legislative package to exchange and transmit payment data to combat VAT fraud)

3. CESOP Expert group – 6th meeting 13-14-28 January 2021 – Videoconference WebEx: invitation and minutes

4. CESOP Expert group – 7th meeting 17-18 February 2021 – Videoconference WebEx: invitation and minutes

5. CESOP Expert group – 8th meeting 23-24 March 2021 – Videoconference WebEx: invitation and minutes

6. CESOP Expert group – 9th meeting 19 May 2021 – Videoconference WebEx: invitation and minutes

7. CESOP Expert group – 10th meeting 30 June 2021 – Videoconference WebEx: invitation and minutes

8. CESOP Expert group – 11th meeting 15 September 2021 – Videoconference WebEx: invitation and minutes

9. CESOP Expert group – 12th meeting 27 October 2021 – Videoconference WebEx: invitation and minutes

10. CESOP Expert group – 13th meeting 14 December – Videoconference WebEx: invitation and minutes

11. CESOP Expert group – 14th meeting 16 February 2022 – Videoconference WebEx: invitation and minutes

12. CESOP Expert group – 15th meeting 30 March 2022 – Videoconference WebEx: invitation and minutes

13. CESOP Expert group – 16th meeting 23 May 2022 – Videoconference WebEx: invitation and minutes

Documents 3 to 13 are invitations and minutes of meetings of the CESOP Expert Group. The representatives of Amazon as members of the Expert group on the implementation of the legislative package to transmit and exchange payment data in order to combat VAT fraud (CESOP Expert Group) received the agenda's and minutes of the meetings. These are already publicly available on the dedicated page of the group in the Commission registry of Expert group, which you can access via this link: [Register of Commission expert groups and other similar entities \(europa.eu\)](https://europe.ec.europa.eu/experts/register)

- Subgroup on Platforms of the Customs 2020 Project Group on Import and Export Customs Formalities Related to Low Value Consignments

14. Invitation to the 3rd meeting of Subgroup on Platforms of Customs 2020 – Webex – 21/01/2021 – Ares(2021)271376

15. Report of the 3rd meeting of Subgroup on Platforms of Customs 2020 – 21/01/2021 – Ares(2021)1967934

16. Invitation to the 4th meeting of Subgroup on Platforms of Customs 2020 – Webex – 04/03/2021 – Ares(2021)1160079

17. Report of the 4th meeting of Subgroup on Platforms of Customs 2020 – 04/03/2021 – Ares(2021)2579076

18. *Invitation to the 5th meeting of Subgroup on Platforms of Customs 2020 – Webex – 22/04/2021 – Ares(2021)1985275*
19. *Report of the 5th meeting of Subgroup on Platforms of Customs 2020 – 22/04/2021 – Ares(2021)3399717*
20. *Invitation to the 6th meeting of Subgroup on Platforms of Customs 2020 – Webex – 28/05/2021 Ares(2021)2991631*
21. *Invitation to the 7th meeting of Subgroup on Platforms of Customs 2020 – Webex – 08/06/2021 Ares(2021)3750819*
22. *Report of the 7th meeting Subgroup Platforms of the Customs 2020 Project Group – 13/09/2021*
23. *Invitation to the 8th meeting Subgroup Platforms of the Customs 2020 Project Group – 24/08/2021*
24. *Report of the 8th meeting Subgroup Platforms of the Customs 2020 Project Group – 22/10/2021*

Documents 14 to 24 are invitations and minutes of meetings of the Subgroup on Platforms of the Customs 2020 Project Group on Import and Export Customs Formalities Related to Low Value Consignments. These communications are sent to the members of the subgroup (a representative of Amazon has been invited to this subgroup).

The documents are enclosed herewith.

- Bilateral meeting with Amazon on 9 June 2021

25. *Minutes meeting Commission – Amazon on 9 June 2021*

26. *Presentation Amazon*

A bilateral meeting between the customs staff and representatives of Amazon was held on 9 June 2021.

Having examined the documents requested under Regulation (EC) No 1049/2001 regarding public access to documents and taking into account the consultation of Amazon, I inform you that the following document 25 can be partially disclosed.

Document 25 are the minutes of the meeting. The redacted parts of the text include business confidential information which have an impact on the commercial interests of the company. Furthermore, a paragraph concerned the customs' risk management practice, a subject related to customs controls. For these issues the confidentiality has to be maintained based on the exceptions mentioned hereunder.

Pursuant to the exception of Article 4(1)(a), first indent of Regulation 1049/2001, which provides that '*[t]he institutions shall refuse access to a document where disclosure would undermine the protection of [...] the public interest as regards: [...] public security [...].*'

Furthermore, full disclosure would undermine the commercial interests of the company concerned in accordance with the first indent of Article 4(2) of Regulation 1049/2001 which reads: "*The institutions shall refuse access to a document where disclosure would undermine the protection of commercial interests of a natural or legal person, including intellectual property (...) unless there is an overriding public interest in disclosure*".

I inform you that *Document 26*, after consulting Amazon, can be partially disclosed.

Document 26 is a presentation of Amazon provided during the meeting, covering corporate data. The disclosure of this corporate data would have a negative impact on the commercial policy of the company concerned. Amazon marked that the personal data and certain slides containing business confidential data cannot be disclosed.

Disclosure would undermine the commercial interests of the company concerned in accordance with the first indent of Article 4(2) of Regulation 1049/2001 which reads: "*The institutions shall refuse access to a document where disclosure would undermine the protection of commercial interests of a natural or legal person, including intellectual property (...) unless there is an overriding public interest in disclosure*".

The documents are enclosed herewith.

- Customs' High Level Seminar on e-commerce

- 27. *Invitation to the Customs 2020 High Level Seminar on e-commerce – the way forward – 13 October 2021*
- 28. *Summary of the Customs 2020 High Level Seminar on e-commerce dated 15 October 2021*
- 29. *Agenda Customs 2020 High Level Seminar*

A video conference on e-commerce was organised by the Slovenian Presidency of the Council of the European Union jointly with DG TAXUD on 13 October 2021. A representative of Amazon was invited. *Documents 27 to 29* are the invitation, agenda, and summary record of this seminar. The documents are enclosed herewith.

- Workshop 'VAT in the Digital Age'

- 30. *Invitation to the workshop "VAT in the Digital Age" – Online meeting from 27 to 29 October 2021 - VAT Expert Group 27-08-2021 – Ares(2021)5315314*
- 31. *Fiscalis Workshop "VAT in the Digital Age" (27 - 29 October 2021) – Thank you letter – Rapporteurs – 10 November 2021 – Ares(2021)6900745*

Document 30 is an invitation sent to Amazon, for the workshop 'VAT in the Digital Age' held on 27 to 29 October 2021. *Doc. 31* is a 'thank-you'-letter sent to Amazon's participant in this workshop. The documents are enclosed herewith.

- VAT Expert group

- 32. *Invitation 30th meeting VAT Expert Group of 29 November 2021 – Ares(2021)6626403*
- 33. *Summary minutes – 30th meeting VAT Expert Group No 104 – 29 November 2021 – Ares(2021)8512267*
- 34. *Invitation 31st meeting VAT Expert Group of 10 June 2022 – Ares(2022)3751699*

Documents 32 and 33 are respectively the invitation for and the minutes of the VAT Expert group for which a representative of Amazon was also invited. The meeting took place on 29 November 2021. The documents are enclosed herewith.

Document 34 is the invitation for the 31st meeting of the VAT Expert Group for which a representative of Amazon was also invited. The meeting took place on 10 June 2022.

The minutes of this meeting are publicly available on the dedicated page of the group in the Commission registry of Expert group, which you can access via this link: [Register of Commission expert groups and other similar entities \(europa.eu\)](#) and the link to the Europa-website: [VAT Expert Group \(europa.eu\)](#)

- Meeting with Amazon on 7 December 2021

35A. *E-mail meeting Amazon / TAXUD follow up – IT JSL rules – Ares(2021)7834770*

35B. *Annex: VAT in the Digital Age – Single EU VAT Registration Number - Policy option 3a – single VAT registration covering transfers of own goods – Ares(2021)7834770*

36. *Note of meeting with Amazon – Informal meeting to discuss policy option 3a of the Single VAT Registration (SVR) pillar of the VAT in the Digital Age proposal, which covers transfers of own goods – 7 December 2021 – Ares(2022)217665*

Document 35A is the e-mail exchange prior to and following after the meeting with representatives of Amazon held on 7 December 2021. Document 36 are the minutes of this meeting.

Note that there is an *annex 35B* to *doc. 35A*. This is a working paper for discussion originating from representatives from Amazon. The latter have been consulted in respect of Article 4(4) of the Regulation (EC) No 1049/2001, and agreed to the disclosure of the document, provided any personal contact details of Amazon employees are removed.

Having examined the documents requested under Regulation (EC) No 1049/2001 regarding public access to documents, I am pleased to inform you that the documents can be disclosed.

The documents are enclosed herewith.

- Meeting with Amazon on 1 July 2022

37. *Ares(2022)5108870 – Meeting Amazon 01-07-2022*

Document 37 is the report of the meeting with Amazon of 1 July 2022.

Having examined the document requested under Regulation (EC) No 1049/2001 regarding public access to documents, I am pleased to inform you that the document can be disclosed. The document is enclosed herewith.

- Meeting with the Informal Marketplace Group on 15 November 2022

38. *Ares(2023)636308 – Meeting IMG of 15 November 2022*

Document 38 is the report of meeting with the Informal Market Group (IMG) of 15 November 2022. This was a virtual meeting with a group of representatives of the Marketplace sector. Amazon was also represented.

Having examined the document requested under Regulation (EC) No 1049/2001 regarding public access to documents, I am pleased to inform you that the document can be disclosed. The document is enclosed herewith.

- Other Communications with Amazon

- 39A. ***E-mail** of Amazon to DG TAXUD of 2 May 2022 on the “Single EU VAT ID for pan-EU inventory placement **and its annex 39B**. “Single VAT registration covering transfers of own goods and onward sales”- Draft discussion paper – Ares(2022)4296127*
40. *Reply of DG TAXUD to Amazon of 3 August 2022 on the “Single EU VAT ID for pan-EU inventory placement” – Ares(2022)5549842*
41. *Amazon application to the VAT expert Group of 4 August 2022 – Ares(2022)5595596 (application forms, motivation letters, cv)*

42. *Reply from DG TAXUD to Amazon of 19 September 2022 on “Application for membership in the VAT Expert Group” – Ares(2022)6467682*

Documents 40 and 42

These are documents of DG TAXUD.

Having examined the documents requested under Regulation (EC) No 1049/2001 regarding public access to documents, I am pleased to inform you that the documents can be partially disclosed. Some references to personal data have been redacted (see below under Personal data). The documents are enclosed herewith.

Document 39

This is a document of Amazon. In accordance with Article 4(4) of the Regulation, the third party was consulted as concerns the document originating from them. They agree with the disclosure of the document, on condition that the personal data was expunged (see below under Personal data).

Having examined the document requested under Regulation (EC) No 1049/2001 regarding public access to documents and taking into account the consultation of the third party, I am pleased to inform you that the document can be partially disclosed. The document is enclosed herewith.

Document 41

Document 41 is the application for the VAT Expert Group and contain only personal data (names, application forms, motivation letters, cv) of third party representatives (Amazon). If this personal data is disclosed, there could be a risk for the privacy and integrity of the data subjects to be undermined.

Therefore, we regret to inform you that the access to *document 41* cannot be granted in accordance with Article 4, paragraph 1(b) of Regulation 1049/2001 which states that: "*The institutions shall refuse access to a document where disclosure would undermine the protection of (...) privacy and the integrity of the individual, in particular in accordance with Community legislation regarding the protection of personal data*".

Communications with Amazon at Cabinet-level

As regards the meetings of Commissioner Gentiloni and his Cabinet with external stakeholders, you can look at his transparency page: https://ec.europa.eu/commission/commissioners/2019-2024/gentiloni_en#transparency. There has been a virtual meeting (video conference) with Amazon on 18/02/2021 on the economic and tax policy after the COVID-19 crisis. Following documents were exchanged prior to the meeting:

43. *E-mail of 15-02-21 – Meeting Request Amazon – Ares 287794*

44. *Amazon’s public submission to the OECD consultation on Pillars 1 and 2 (dated Dec 14, 2020)*

Document 43 are e-mail exchanges prior to the meeting with representatives of Amazon held on 18 February 2021. *Document 44* is an annex sent by Amazon to serve as baseline for the discussion on digital taxation.

As concerns *document 44*, Amazon has been consulted in respect of Article 4(4) of the Regulation (EC) No 1049/2001, but did not confirm to us how this document should be handled. As such, I can inform you that DG TAXUD concluded to disclose the working paper.

Having examined the documents requested under Regulation (EC) No 1049/2001 regarding public access to documents, I am pleased to inform you that the documents can be disclosed (expunged from personal data). The documents are enclosed herewith.

Redactions of personal data

The disclosed *documents 1, 2, 14, 16, 18, 20, 21, 23, 25, 27, 30, 31, 32, 34, 35A, 36, 37, 38, 39A, 40, 42, 43 and 44* to which you have requested access contain personal data (name officials, name representatives Amazon, office data, signatures).

Pursuant to Article 4(1) (b) of Regulation (EC) No 1049/2001, access to a document has to be refused if its disclosure would undermine the protection of privacy and the integrity of the individual, in particular in accordance with Community legislation regarding the protection of personal data. The applicable legislation in this field is Regulation (EC) No 2018/1725¹. Pursuant to Article 9(1)(b) of Regulation 2018/1725, 'personal data shall only be transmitted to recipients established in the Union other than Union institutions and bodies if the recipient establishes that it is necessary to have the data transmitted for a specific purpose in the public interest and the controller, where there is any reason to assume that the data subject's legitimate interests might be prejudiced, establishes that it is proportionate to transmit the personal data for that specific purpose after having demonstrably weighed the various competing interests'.

We consider that, with the information available, the necessity of disclosing the aforementioned personal data to you has not been established and it cannot be assumed that such disclosure would not prejudice the legitimate rights of the persons concerned. Therefore, we are disclosing the documents requested expunged from this personal data.

Confirmatory application

In case you would disagree with the assessment that the expunged data are personal data which can only be disclosed if such disclosure is legitimate under the rules of personal data protection or with the assessment that certain parts of some documents cannot be disclosed, you are entitled, in accordance with Article 7(2) of Regulation 1049/2001, to make a confirmatory application requesting the Commission to review this position.

Such a confirmatory application should be addressed to the Secretariat-General of the Commission within 15 working days upon receipt of this letter. You can submit it in one of the following ways:

by mail:

European Commission
Secretariat-General
Transparency, Document Management & Access to Documents (SG.C.1)
BERL 7/076
B-1049 Bruxelles

or by email to: sg-acc-doc@ec.europa.eu

Yours faithfully,

(*e-Signed*)
Gerassimos THOMAS

Annexes: as stated above

¹ Regulation (EC) No 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of individuals with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC, Official Journal L 205 of 21.11.2018, p. 39.