



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value Added Tax

Brussels, 3 August 2022

taxud.c.1(2022)4672369

Amazon Europe Core SARL
Avenue des Arts 27
1040 Brussels

By email:

@amazon.lu

Subject: Single EU VAT ID for pan-EU inventory placement

Dear ,

Thank you for your email of 2 May, which you have sent to several persons of my unit, in which you convey us a draft policy paper setting out ideas and opinions regarding a possible single VAT registration system in the EU. I can assure you that we have duly taken note of your document.

Since meetings with Amazon are already ongoing during which you have the possibility to share your views with the Commission services (e.g. in the VAT Expert Group (VEG)), we are of the view that additional meetings are not required at this stage.

Kind regards,

e-signed

Head of Unit