



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

Brussels,  
TAXUD/GT

Mr M. Neujeffski

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(only via e-mail)

**Subject: Your application for access to documents – Case 2022/6955**

Dear Sir,

We refer to your application dated 23 November 2022 in which you make a request for access to documents, registered under the above-mentioned reference number.

You request access to:

- “1. A list of correspondences and meetings between DG ECFIN and the Polish government regarding the government’s 2022 anti-inflation measures including but not limited to the reduction of the VAT on gas and fertilisers.*
- 2. The correspondence itself between DG ECFIN and the Polish government as identified in the list of correspondences.”*

Please note that your request also covers areas falling under the responsibility of another Directorate-General. Hence, a part of your request (anti-inflation measures) has been attributed to the Directorate-General for Economic and Financial Affairs (2022/6755). This reply relates only to the documents by the Directorate-General for Taxation and Customs Union (VAT topic).

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

- 1. Flash report of the meeting with Poland of 15 September 2022 (Ares(2023)357276).*

The set up of the meeting has been agreed orally in the margin of an informal ECOFIN meeting.

Having examined the requested document under the provisions of Regulation (EC) No 1049/2001 regarding public access to documents, I regret to inform you that the document cannot be disclosed.

The relevant document includes a preliminary exchange of information between the Polish VAT and excise department and DG TAXUD concerning temporary reduction of VAT measures. This information constitutes an exchange of views on the development of

alternative tax measures. The disclosure of the preliminary exchange of ideas may affect the future dialogue with the Commission and the perception of the Polish fiscal policy.

In view of the above, disclosure cannot be granted on the basis of the fourth indent of Article 4, paragraph 1 (a) of Regulation 1049/2001 which states that: "*The institutions shall refuse access to a document where disclosure would undermine the protection of the public interest as regards [...] the financial, monetary or economic policy of the Community or a Member State*".

We have considered whether partial access could be granted to the requested document. However, partial access is not possible given the fact that this document is entirely covered by the exceptions under Regulation 1049/2001 mentioned above.

### ***Confirmatory application***

In accordance with Article 7 (2) of Regulation 1049/2001, you are entitled to make a confirmatory application requesting the Commission to review this position.

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

**by asking for a review via your portal<sup>1</sup> account** (available only for initial requests submitted via the portal account),

or to the Secretary-General of the Commission at the following address:

**by mail:**

European Commission

Secretariat-General

Transparency, Document Management & Access to Documents (SG.C.1)

BERL 7/076

B-1049 Brussels

**or by email:** [sg-acc-doc@ec.europa.eu](mailto:sg-acc-doc@ec.europa.eu)

Yours faithfully,

*(e-Signed)*

Gerassimos THOMAS

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<sup>1</sup> <https://www.ec.europa.eu/transparency/documents-request>