



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Value added tax**

Brussels, 15/05/2014  
IB/cle taxud.c.1 (2014)1652086

Mr Jean Paul Devos  
Mr Thomas Campeaux  
EU social dialogue committee for central  
government administrations (SDC CGA)

**By email only:** [nsalson@epsu.org](mailto:nsalson@epsu.org)

**Subject: Public consultation on ‘Review of existing VAT legislation on public bodies and tax exemptions in the public interest’**

Ref: Your letter of 25 April 2014

Dear Mr Devos,  
Dear Mr Campeaux,

I thank you very much for your letter of 25 April 2014 regarding the matter mentioned above. As the head of the VAT Unit of DG TAXUD I have been asked to reply to this letter in the name of Commissioner Šemeta.

The public consultation on the VAT treatment of public bodies and the VAT exemptions in the public interest raised a very wide participation. Due to the large number of contributions (550-600) their evaluation and the preparation of the summary report will take some time. Subsequently, the impact assessment procedure will be continued in light of the outcome of the public consultation. In so doing, the potential consequences of the different reform options for different policy fields (including employment) will be adequately investigated involving the Directorate Generals concerned. During this procedure it will also be decided whether additional steps need to be undertaken.

I can assure you that the potential consequences for the employment in the public sector will be of high priority for any decision on the question of whether and if so how the VAT treatment of the public sector should be reformed.

Every further step aiming at a possible reform of the VAT in the public sector will be adequately made known. We are also available for any further exchange on this issue.

Yours sincerely,

*e-signed*  
Donato Raponi

Cc: Aurelija Anciūtė, Maria Elena Scoppio, Tuuli Kytola, CAB SEMETA TAXUD