



## Preparatory steps to the Communication

### Green Paper on the future of VAT – Towards a simpler, more robust and efficient VAT system

On 1 December 2010, the Commission adopted a **Green Paper** on the future of VAT – Towards a simpler, more robust and efficient VAT system (COM(2010) 695 final). A Commission Staff Working Document accompanied the Green Paper and provides a more detailed technical analysis for each of the themes covered ([SEC\(2010\) 1455](#)).

The Green paper was followed by a six month public consultation on how the EU VAT system can be strengthened and improved to the benefit of all stakeholders. The Commission received 1726 replies from businesses, academics, citizens and tax authorities. This constitutes a record response to a tax consultation.

The European Parliament (EP), the European Economic and Social Committee (EESC) and the Tax Policy Group (who are the personal representatives of the EU's finance ministers) welcomed the Green Paper and confirmed the need to reform the VAT system.

Further information about the **public consultation** (consultation paper and all the reference documents) and **its results** (contributions and summary report) is available from the dedicated [consultation page](#).

The full texts of the **EESC Opinion** and the **EP Resolution** are available [online](#).

### Conference: Green Paper on the Future of VAT

On 6 May 2011, the European Commission (Directorate General for Taxation and Customs Union) organised a one day conference in Milan on the Green Paper on the future of VAT - Towards a simpler, more robust and efficient VAT system.

This conference was an important part of the consultation process associated with the Green Paper. It brought together policy makers, experts, businesses and other stakeholders and the general public from all over Europe, and beyond.

[More information about the conference](#) (programme, presentations and speeches).

## **Evaluation of the VAT system**

In parallel with the consultation process, the Commission contracted a study on a retrospective evaluation of the consequences, in economic terms, of the functioning of the most significant elements of the current EU VAT system, as identified in the Green Paper.

The full text of the **study**, its **executive summary** and the **answers to the evaluation questions** are available from the [Studies page](#).