

  
**Skatteministeriet**

DG TAXUD

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**Ministry of Taxation**  
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Dear Mr. Gerassimos Thomas,

I write to you concerning an issue, which has given rise to considerable political debate in Denmark. The issue is connected to planned changes of the Danish VAT rules aiming at clarifying the VAT rules applying to artists.

The planned changes were already contained in a draft bill, which was introduced in the Danish Parliament during Spring 2022. During the parliamentary debates on the draft bill, the Tax Committee of the Danish Parliament requested a legal opinion from a Danish law firm (Gorriksen Federspiel), which – as regards the interpretation of article 28 of the VAT Directive – differed from the interpretation of the Danish authorities.

Not least due to the differing interpretations of the VAT Directive on that specific point, the draft bill was not adopted by the Danish Parliament before the end of the parliamentary year.

The Danish authorities have not changed their interpretation of article 28 of the VAT Directive, and the Danish Government therefore intends to present the bill in the Danish Parliament again.

However, in order to avoid renewed discussions on the interpretation of the VAT Directive hindering the adoption of the bill, the Danish Government has decided to request the Commission's view on the interpretation of article 28 of the VAT Directive before the bill is presented in Parliament.

My services have therefore prepared the enclosed note explaining the issue in more detail, and this note is simultaneously being transmitted to Head of Unit C.1., Mr. Patrice Pillet.

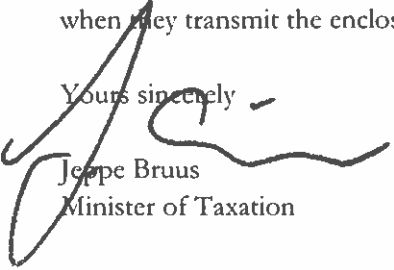
It follows from normal rules on the treatment of draft bills in the Danish Parliament, that the draft bill must be presented in Parliament at the latest at the beginning of April if the bill shall be adopted within the present parliamentary year.

As the view of the Commission might influence the decision on whether to present the bill in Parliament, the Danish authorities kindly ask for the Commission's answer before the end of March.

Also, I would like to stress that if it could be in any way considered useful for facilitating the process, I am more than willing to participate in a meeting in order to discuss the matter.

Finally, I should mention that I have asked my services to include a copy of this letter, when they transmit the enclosed note to Mr. Pillet.

Yours sincerely

  
Jeppe Bruus  
Minister of Taxation