



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

The Director-General

Brussels, 30 March 2023
TAXUD/GT/PP/AJ/cle
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Jeppe Bruus
Minister of Taxation
Nicolai Eigtveds Gade 28
DK 1402 – København
Denmark
By email: brurep@um.dk

Dear Minister,

Thank you for your letter of 28 February 2023 in relation to the planned legislative changes of the Danish VAT law aiming at clarifying the VAT rules with regard to services provided by artists. At present, these services fall under the derogation provided for in Article 371 of the VAT Directive in conjunction with Annex X, Part B, point (2).

As you know, these historic derogations allow Member States to maintain in force certain national provisions, adopted before the entry into force of the Sixth VAT Directive on 1 January 1978, which would otherwise be incompatible with that directive.

Being such a standstill provision, it is for the Danish government to decide whether to maintain this derogation or to eliminate it in its entirety or in parts. The Commission does not play a role in that regard.

The issue of the interpretation of Article 28 of the VAT Directive in the context of such a derogation has not yet been brought to the European Court of Justice, although one cannot exclude it will be raised in the future. The Commission can therefore not take a position on how the Court of Justice of the European Union would interpret the provision in question.

Yours faithfully,

e-signed
Gerassimos THOMAS