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Minister of Finance

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Prague, 16 January 2019

Dear Commissioner,

First, let me wish you a successful New Year.

I would like to thank you for your constructive approach during negotiating the proposal on the generalised reverse charge mechanism. I am very glad that the proposal was finally adopted.

As a follow up, I would like to inform you that the Czech Republic wishes to introduce the temporary generalised reverse charge mechanism according to the Article 199c of the Council Directive 2006/112/EC as soon as possible. I am still convinced that the reverse charge mechanism is the most efficient tool to tackle the VAT carousel fraud in the EU toolkit.

I hereby submit to you the request of the Czech Republic for application of the generalised reverse charge mechanism based on the Article 199c of the Council Directive 2006/112/EC. I believe that the enclosed request contains all the data and information and that the Czech Republic complies with the conditions specified in the above-mentioned provision.

I hope that I can count on your cooperation and that the European Commission would consider the Czech Republic's request to comply with the requirements referred to in Article 199c and can submit a relevant legislative proposal to the Council as soon as possible.

Please accept my warmest regards and wishes,

Mr. Pierre Moscovici
Commissioner
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