



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

Brussels, 3 April 2023
TAXUD.C.1/AJ/vl(2023) 3384878

Ms Anna-Katrine Olsen
Dansk Skuespillerforbund
E-mail: ako@skuespillerforbundet.dk

Dear Ms Olsen,

I would like to thank you for your e-mail of 22 February 2023 in which you request the Commission to provide you with an opinion on the interpretation of the exemption from VAT of services supplied by authors and artists, including performers, in the context of parliamentary discussions on a legislative proposal in the Danish Parliament.

I regret to inform you that the Commission has no competence to provide you with an opinion on the interpretation of provisions of the VAT Directive. The Commission is, *i.a.*, responsible for the monitoring of the implementation of EU law and, should an EU country not comply with its obligations under the Treaties, it will act accordingly.

Yours sincerely,

e-signed
Patrice Pillet
Head of Unit