



To: TU Service AB
Att: Thomas Mattsson
Box 22 500
104 22 Stockholm

Stockholm, 22 September 2021

Dear Mr Mattsson,

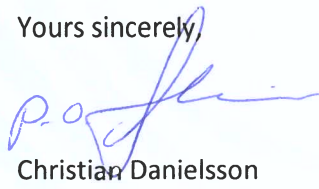
Thank you for your letter of 3 June 2021 concerning a Swedish derogation from VAT. In essence, you seek confirmation that Sweden has the possibility to reintroduce the qualified VAT exemption for newspapers, in accordance with the [VAT Directive](#) and the case law of the Court of Justice of the European Union (the Court). This is the view taken by KPMG, which was commissioned by Tidningspublishers/TU Service AB to opine on this matter.

In its role as 'guardian of the treaties', the Commission is responsible for monitoring whether EU laws are applied correctly and on time. It is the role of the Court to ensure that EU law is interpreted and applied in a uniform manner in every EU Member State as well as to ensure that Member States abide by EU law. In the area of VAT, the Commission takes action if an EU Member State has not fully incorporated the EU VAT rules into its national law by the set deadline or does not apply those rules correctly, while it is the Court that interprets those VAT rules.

The Commission is in close cooperation with Member States with a view to providing them with guidance in the application of the VAT Directive. Provided that they respect EU rules, Member States are free to choose the VAT rates that they consider most appropriate and according to their tax policy.

In this light, you will understand that we are not competent to provide you with an opinion on the matter in question.

Yours sincerely,

 Anika Wäppling Korzinek
Deputy Head of Representation

Christian Danielsson
Head of Representation
European Commission Repr. in Sweden