

WRITTEN QUESTION E-6341/08
by Raymond Langendries (PPE-DE)
to the Commission

Subject: VAT and public bodies

Does Article 13(2) of Directive 2006/112/EC¹ of 28 November 2006 allow Member States the freedom to decide that bodies governed by public law which engage as public authorities in activities exempt from VAT under Articles 131-136 shall not be subject to VAT?

If so, what penalty might a Member State incur if, in the absence of national legislation on the matter, a national court of last instance had ruled to the contrary?

¹ OJ L 347, 11.12.2006, p. 1