

**Question for written answer E-001162/2019  
to the Commission**  
Rule 130  
**Cătălin Sorin Ivan (NI)**

Subject: Uniform implementation of VAT Directive

On 19 December 2018, the EU Court of Justice handed down its judgment in Case C-17/18 (Mailat). However, it remains open to a number of interpretations, possibly undermining the uniform implementation by the Member States of the VAT Directive where business transfers are not governed by Article 19 and 29 thereof.

This relates to business transfers through the leasing of property and closely related assets, together with the transfer (through sale or other transactions) of other key business components (stocks of merchandise, raw materials, fixed assets, client, supplier and employee contract portfolios and intangible assets).

If a Member State chooses not to apply Articles 19 and 29 of the VAT Directive or if certain conditions imposed by Member States for their application are not fulfilled, to what extent does the Commission consider that the business transfer should be treated as a complex property lease transaction (under Article 135(1)(l) of the VAT Directive), as opposed to a taxable complex service, if the purpose of the transaction is the transfer of the business in its entirety rather than the transfer of separate goods and assets or the provision of separate services?