

WRITTEN QUESTION E-3559/08
by Raymond Langendries (PPE-DE)
to the Commission

Subject: VAT - abusive practices

Does the Commission share the view that providers of goods and services can organise their activities in the light of fiscal considerations, such as the fact that some goods and services are exempt from VAT and other are not?

When a person liable to VAT has a choice between two operations, does the VAT directive require a provider of goods and services to choose the one that involves payment of the highest amount of VAT on the service provided or the goods supplied?

Do individuals liable to VAT who are entitled to full deduction of the VAT to which they are subject have the right to choose the structure of their activity in such a way as to limit their fiscal debt relative to the services provided or the goods supplied, to increase their right to deduction of taxation which is borne upstream and to shorten the deadline for repayment of the tax?