

WRITTEN QUESTION E-3560/08  
by Raymond Langendries (PPE-DE)  
to the Commission

Subject: VAT - aim of exemptions for rental properties

What is the aim of Article 135(1)(l) of Directive 2006/112/EC<sup>1</sup>, which provides that the Member States must exempt rentals of immovable property from VAT, including where such property is used for the provision of goods and services?

What are the precise references of any documents originating in the Commission, Parliament, the Economic and Social Committee or the Council in which the aim(s) of these exemptions for property rentals are set out?

What is covered by the concept of 'leasing' of immovable property referred to in Article 135(1)(l) of Directive 2006/112/EC? Does this concept of leasing also refer to the concession of property by a public authority to a private operator which has been given the task of providing a public service?

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<sup>1</sup> OJ L 347, 11.12.2006, p. 1.