

WRITTEN QUESTION E-6339/08
by Raymond Langendries (PPE-DE)
to the Commission

Subject: Own resources - impact of VAT exemptions and VAT reimbursements

What is the impact - positive, negative or of no significance - on the calculation of the own resources created by the Council Decision of 21 April 1970 of:

- VAT exemptions authorised by a specific Member State (Article 371 of Directive 2006/112/EC¹)
- the taxation of transactions which are normally exempt (Article 370 of Directive 2006/112/EC)
- the exemption of transactions in all the Member States (Articles 131-136 of Directive 2006/112/EC)
- the taxation of services by the taxable person for his own use (Article 27 of Directive 2006/112/EC)
- the non-taxation of services by the taxable person for his own use which are officially taxed
- the taxation of the supply of goods by the taxable person for his own use, but in situations not provided for by Article 17(2) of Directive 2006/112/EC
- the reimbursement of VAT relating to transactions other than those referred to in Articles 138-165 of Directive 2006/112/EC?

¹ OJ L 347, 11.12.2006, p. 1