

WRITTEN QUESTION E-6340/08
by Raymond Langendries (PPE-DE)
to the Commission

Subject: VAT - Services to public bodies

Which Member States have exercised the option provided for in Article 13(2) of Directive 2006/112/EC¹?

What is the impact of this option on the location of VAT liability relating to the supply of consultancy services and the hiring out of movable property by taxable persons established outside these countries to customers established inside these countries? Will the implementation of the 'VAT package' by the Member States have an influence on this reply?

¹ OJ L 347, 11.12.2006, p. 1