

**Question for written answer E-010166/2013
to the Commission**
Rule 117
Mojca Kleva Kekuš (S&D)

Subject: Coach operators

I have recently been contacted by a number of coach operators who told me of the difficulties they face in paying national taxes for the part of a journey where they transport passengers in certain other Member States.

Coach operators which carry passengers in EU countries must first register with the tax office of the countries through which they intend to travel, and for journeys in those countries pay VAT at the rate determined in their national legislation. For this purpose, they have to register with the tax office of the foreign country and obtain a tax number, so in practice coach operators are taxable persons in every individual EU country through which they carry passengers.

Problems arise because each Member State has its own tax payment system. Some countries calculate tax on a monthly basis, some quarterly, others six-monthly or yearly. Some calculate it as an advance payment based on the distance expected to be driven in that country. Each country has its own form for declaring taxes. In some countries it is the coach operators themselves which have to make the payment, while elsewhere it is done through intermediaries.

Slovene coach operators are not seeking to avoid paying tax, but they do want to see a simplification of the procedure for calculating the tax to be paid in respect of the part of a journey undertaken abroad.

Above all they would like to see a standard form for declaring the tax on journeys in the EU and a standard tax declaration period (e.g. yearly). Alternatively, they would want the declaration of taxes on journeys undertaken in foreign countries to be dealt with by the Tax Administration of the Republic of Slovenia, to which, under national legislation, coach operators are already required to pay VAT on the transport of passengers in Slovenia and abroad.

Is the Commission aware of this problem with which coach operators in the EU have to contend, and does it intend to take action to address this discrimination?