

**Question for written answer E-002571/2022  
to the Commission**

Rule 138

**Søren Gade** (Renew)

Subject: Economic exemption for transportation services used to export goods to the benefit of the global competitiveness of the EU economy

The export of goods to countries outside the EU, and the transportation services used to export them, are exempt from EU VAT, as these goods are not consumed within the EU. This is the case not only when the transportation services are provided by the main contractor, but also when provided by any sub-contractor, or sub-subcontractor(s) in the commercial chain (application of (Articles 146(1)(e) and Article 153 of the VAT Directive) (Cartrans Spedition SRL case, C-495/17 of 8 November 2018).<sup>1</sup>

However, 12 Member States have chosen to restrict this economic exemption, despite the Court of Justice's ruling in the Cartrans Spedition SRL case, as a result of 'erroneous' VAT Committee guidelines.

In the light of the above:

What measures will the Commission take to end the distortions in the single market caused by the actions of these Member States?

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<sup>1</sup> <https://curia.europa.eu/juris/liste.jsf?num=C-495/17>