

WRITTEN QUESTION P-2501/07  
by Raymond Langendries (PPE-DE)  
to the Commission

Subject: VAT - Article 27 of Directive 2006/112/EC

Can Article 27 of Council Directive 2006/112/EC<sup>1</sup> of 28 November 2006 on the common system of value added tax be interpreted as authorising national legislation to tax services referred to in Article 56 of the Directive – and thus considered to be located and, as appropriate, subject to VAT in the country of the customer – if the customer has offices that do not have a legal personality distinct from that of the service provider established abroad?

Would the answer be the same if:

- the supplier established abroad has not been able entirely to deduct the VAT on the supply of services referred to in Article 56;
- the customer is, in his own country, a member of a VAT group in the meaning of Article 9(2) of the Directive;
- the supplier is, in his own country, a member of a VAT group in the meaning of Article 9(2) of the Directive;
- the supplier and the customer are members of VAT groups in their respective countries in the meaning of Article 9(2) of the Directive?

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