

WRITTEN QUESTION P-6336/08  
by Raymond Langendries (PPE-DE)  
to the Commission

Subject: VAT - provision of financial services from third countries

If a service provider established outside the EU provides specialised IT services to purchasers established in the EU, and if these services are specific and essential for financial services which are exempt from VAT under Article 135(1)(d) of Directive 2006/112/CE<sup>1</sup>, are the purchasers of the services who are established in the EU liable for VAT on their acquisition?

If not, does this not mean that purchasers of such services receive preferential treatment over their competitors who subcontract the services to providers established in the EU?

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