

VAT rules applicable to Travel and Tourism sector

Fields marked with * are mandatory.

Introduction

The EU VAT rules applicable to the travel and tourism sectors are not fit for the digital market of travel services. Major developments such as the growth in international travel, intra-EU passenger mobility, digitisation, and increased global competition are not reflected in the current rules. Moreover, such rules are not interpreted or applied consistently by Member States, which may distort competition in the internal market and affect competitiveness of EU businesses vis-a-vis third countries.

As announced in the Action Plan for fair and simple taxation to support the recovery, the European Commission is considering presenting a legislative VAT package on travel and tourism to modernise the VAT legislative provisions that are of particular relevance for the travel and tourism sectors, and namely:

1. The special scheme for travel agents (Articles 306-310 of the VAT Directive);
2. The VAT treatment of passenger transport services (Articles 48 and 148 of the VAT Directive).

This Public Consultation seeks citizens and stakeholders' views on the functioning of the current VAT rules applicable to the travel and tourism sectors and to consider how such rules can be improved. It is targeting businesses active in the travel and tourism sectors, VAT experts, public authorities and citizens. The responses will feed into the assessment of the relevant provisions underpinning possible changes to the EU VAT Directive and Implementing Regulation.

Glossary

Business customer. A business traveller that acquires a travel service from an intermediary for the purpose of his or her business activity.

Non-EU traveller. Any traveller (tourist, business traveller, cross-border commuter from non-EU countries etc.) who is not resident in the EU.

Provider of MICE (Meetings, Incentives, Conferences and Events) services. A business that organises events combined with travel services for business customers that mainly acts as principal. This type of

business is included among providers of touristic services.

Provider of touristic services or underlying supplier. Any business producing and supplying travel services, to private consumers, business customers or travel intermediaries. The term includes, among others, hotels, restaurants, car rental companies, excursions and passenger transport services providers.

Tourism intermediary. Any business that buys and resells or intermediates in the supply of travel services, either to other intermediaries (e.g. wholesalers) or to travellers. They can act as principal (in their own name) or as disclosed agent (in the name of another person). Therefore, the term does not imply a specific VAT treatment.

Travel agent. A tourism intermediary acting in his or her own name who uses goods or services provided by other taxable persons, and typically retails travel services to private consumers. The terms include tour operators and any supplier that falls within the scope of the VAT special scheme for travel agents.

VAT neutrality. General principle of the EU VAT system ensuring that the VAT due by the final consumer is the same, regardless of the nature or length of the supply chain for producing the supply. It implies taxable persons being able to deduct the VAT paid on their inputs from the output VAT collected.

About You

* 1 Language of my contribution

- ☐ Bulgarian
- ☐ Croatian
- ☐ Czech
- ☐ Danish
- ☐ Dutch
- ☒ English
- ☐ Estonian
- ☐ Finnish
- ☐ French
- ☐ German
- ☐ Greek
- ☐ Hungarian
- ☐ Irish
- ☐ Italian
- ☐ Latvian

- ☐ Lithuanian
- ☐ Maltese
- ☐ Polish
- ☐ Portuguese
- ☐ Romanian
- ☐ Slovak
- ☐ Slovenian
- ☐ Spanish
- ☐ Swedish

* 2 I am giving my contribution as

- ☐ Academic/research institution
- ☐ Business association
- ☐ Company/business
- ☐ Consumer organisation
- ☐ EU citizen
- ☐ Environmental organisation
- ☐ Non-EU citizen
- ☐ Non-governmental organisation (NGO)
- ☐ Public authority
- ☐ Trade union
- ☒ Other

3 If you are a business or a business association, which sector do you represent?

- ☐ Travel agent, tour operator or other tourism intermediary
- ☐ Provider of touristic services (e.g. accommodation, restaurant)
- ☐ Provider of passenger transport services
- ☒ VAT practitioner / VAT expert / tax advisor
- ☐ MICE (Meetings, Incentives, Conferences and Events)
- ☐ Other

4 If other, please specify.

* 5 First name

Marion

* 6 Surname

Fontana

* 7 Email (this won't be published)

marion.fontana@etaf.tax

* 11 Organisation name

255 character(s) maximum

European Tax Adviser Federation (ETAF)

* 12 Organisation size

- ☒ Micro (1 to 9 employees)
- ☐ Small (10 to 49 employees)
- ☐ Medium (50 to 249 employees)
- ☐ Large (250 or more)

13 Transparency register number

255 character(s) maximum

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

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* 14 Country of origin

Please add your country of origin, or that of your organisation.

This list does not represent the official position of the European institutions with regard to the legal status or policy of the entities mentioned. It is a harmonisation of often divergent lists and practices.

- ☐ Afghanistan
- ☐ Djibouti
- ☐ Libya
- ☐ Saint Martin

- | | | | |
|---|---|--|--|
| ☐ Åland Islands | ☐ Dominica | ☐ Liechtenstein | ☐ Saint Pierre and Miquelon |
| ☐ Albania | ☐ Dominican Republic | ☐ Lithuania | ☐ Saint Vincent and the Grenadines |
| ☐ Algeria | ☐ Ecuador | ☐ Luxembourg | ☐ Samoa |
| ☐ American Samoa | ☐ Egypt | ☐ Macau | ☐ San Marino |
| ☐ Andorra | ☐ El Salvador | ☐ Madagascar | ☐ São Tomé and Príncipe |
| ☐ Angola | ☐ Equatorial Guinea | ☐ Malawi | ☐ Saudi Arabia |
| ☐ Anguilla | ☐ Eritrea | ☐ Malaysia | ☐ Senegal |
| ☐ Antarctica | ☐ Estonia | ☐ Maldives | ☐ Serbia |
| ☐ Antigua and Barbuda | ☐ Eswatini | ☐ Mali | ☐ Seychelles |
| ☐ Argentina | ☐ Ethiopia | ☐ Malta | ☐ Sierra Leone |
| ☐ Armenia | ☐ Falkland Islands | ☐ Marshall Islands | ☐ Singapore |
| ☐ Aruba | ☐ Faroe Islands | ☐ Martinique | ☐ Sint Maarten |
| ☐ Australia | ☐ Fiji | ☐ Mauritania | ☐ Slovakia |
| ☐ Austria | ☐ Finland | ☐ Mauritius | ☐ Slovenia |
| ☐ Azerbaijan | ☐ France | ☐ Mayotte | ☐ Solomon Islands |
| ☐ Bahamas | ☐ French Guiana | ☐ Mexico | ☐ Somalia |
| ☐ Bahrain | ☐ French Polynesia | ☐ Micronesia | ☐ South Africa |
| ☐ Bangladesh | ☐ French Southern and Antarctic Lands | ☐ Moldova | ☐ South Georgia and the South Sandwich Islands |
| ☐ Barbados | ☐ Gabon | ☐ Monaco | ☐ South Korea |
| ☐ Belarus | ☐ Georgia | ☐ Mongolia | ☐ South Sudan |
| ☒ Belgium | ☐ Germany | ☐ Montenegro | ☐ Spain |
| ☐ Belize | ☐ Ghana | ☐ Montserrat | ☐ Sri Lanka |
| ☐ Benin | ☐ Gibraltar | ☐ Morocco | ☐ Sudan |
| ☐ Bermuda | ☐ Greece | ☐ Mozambique | ☐ Suriname |

- ◉ Bhutan
- ◉ Bolivia
- ◉ Bonaire Saint Eustatius and Saba
- ◉ Bosnia and Herzegovina
- ◉ Botswana
- ◉ Bouvet Island
- ◉ Brazil
- ◉ British Indian Ocean Territory
- ◉ British Virgin Islands
- ◉ Brunei
- ◉ Bulgaria
- ◉ Burkina Faso
- ◉ Burundi
- ◉ Cambodia
- ◉ Cameroon
- ◉ Canada
- ◉ Cape Verde
- ◉ Cayman Islands
- ◉ Central African Republic
- ◉ Chad
- ◉ Chile
- ◉ Greenland
- ◉ Grenada
- ◉ Guadeloupe
- ◉ Guam
- ◉ Guatemala
- ◉ Guernsey
- ◉ Guinea
- ◉ Guinea-Bissau
- ◉ Guyana
- ◉ Haiti
- ◉ Heard Island and McDonald Islands
- ◉ Honduras
- ◉ Hong Kong
- ◉ Hungary
- ◉ Iceland
- ◉ India
- ◉ Indonesia
- ◉ Iran
- ◉ Iraq
- ◉ Ireland
- ◉ Isle of Man
- ◉ Myanmar/Burma
- ◉ Namibia
- ◉ Nauru
- ◉ Nepal
- ◉ Netherlands
- ◉ New Caledonia
- ◉ New Zealand
- ◉ Nicaragua
- ◉ Niger
- ◉ Nigeria
- ◉ Niue
- ◉ Norfolk Island
- ◉ Northern Mariana Islands
- ◉ North Korea
- ◉ North Macedonia
- ◉ Norway
- ◉ Oman
- ◉ Pakistan
- ◉ Palau
- ◉ Palestine
- ◉ Panama
- ◉ Svalbard and Jan Mayen
- ◉ Sweden
- ◉ Switzerland
- ◉ Syria
- ◉ Taiwan
- ◉ Tajikistan
- ◉ Tanzania
- ◉ Thailand
- ◉ The Gambia
- ◉ Timor-Leste
- ◉ Togo
- ◉ Tokelau
- ◉ Tonga
- ◉ Trinidad and Tobago
- ◉ Tunisia
- ◉ Türkiye
- ◉ Turkmenistan
- ◉ Turks and Caicos Islands
- ◉ Tuvalu
- ◉ Uganda
- ◉ Ukraine

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|--|----------------------------------|---|--|
| ☐ China | ☐ Israel | ☐ Papua New Guinea | ☐ United Arab Emirates |
| ☐ Christmas Island | ☐ Italy | ☐ Paraguay | ☐ United Kingdom |
| ☐ Clipperton | ☐ Jamaica | ☐ Peru | ☐ United States |
| ☐ Cocos (Keeling) Islands | ☐ Japan | ☐ Philippines | ☐ United States Minor Outlying Islands |
| ☐ Colombia | ☐ Jersey | ☐ Pitcairn Islands | ☐ Uruguay |
| ☐ Comoros | ☐ Jordan | ☐ Poland | ☐ US Virgin Islands |
| ☐ Congo | ☐ Kazakhstan | ☐ Portugal | ☐ Uzbekistan |
| ☐ Cook Islands | ☐ Kenya | ☐ Puerto Rico | ☐ Vanuatu |
| ☐ Costa Rica | ☐ Kiribati | ☐ Qatar | ☐ Vatican City |
| ☐ Côte d'Ivoire | ☐ Kosovo | ☐ Réunion | ☐ Venezuela |
| ☐ Croatia | ☐ Kuwait | ☐ Romania | ☐ Vietnam |
| ☐ Cuba | ☐ Kyrgyzstan | ☐ Russia | ☐ Wallis and Futuna |
| ☐ Curaçao | ☐ Laos | ☐ Rwanda | ☐ Western Sahara |
| ☐ Cyprus | ☐ Latvia | ☐ Saint Barthélemy | ☐ Yemen |
| ☐ Czechia | ☐ Lebanon | ☐ Saint Helena
Ascension and
Tristan da Cunha | ☐ Zambia |
| ☐ Democratic Republic of the Congo | ☐ Lesotho | ☐ Saint Kitts and Nevis | ☐ Zimbabwe |
| ☐ Denmark | ☐ Liberia | ☐ Saint Lucia | |

15 If you represent a business, which customers do you typically serve?

- ☐ My customers are all / nearly all private individuals
- ☐ My customers are mostly private individuals
- ☐ I provide services to private individuals and business customers in a roughly equal share
- ☐ My customers are mostly business customers

- ☐ My customers are all / nearly all business customers

16 If you represent a business, does it typically serve domestic customers, customers from other EU countries or non-EU customers?

- ☐ I mostly serve domestic customers
- ☐ I mostly serve customers from other EU countries
- ☐ I mostly serve customers from non-EU countries

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association', 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* 18 Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

☐ **Anonymous**

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

☒ **Public**

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

☒ I agree with the [personal data protection provisions](#)

Part 1 - Special scheme for travel agents

The EU VAT Directive sets out a special scheme for travel agents, also known as the tour operators' margin scheme (TOMS) with the aim of:

- simplifying VAT compliance for travel agents and tour operators; and
- ensuring that VAT revenue accrues to the Member State where tourism services are consumed.

The special scheme mandatorily applies to any person, acting as a travel agent, that uses travel services provided by other taxable persons (e.g. hotels, restaurants, providers of passenger transport services) and sells them to customers when dealing with them in his own name. When a travel agent acts solely as an intermediary the normal VAT rules apply.

Under the special scheme VAT is accounted for on the profit margin (value of the tax exclusive output minus value of the tax inclusive input) realised by the travel agent rather than on the full consideration obtained from the customer and hence the travel agent is not entitled to deduct input VAT on the supplies covered by the special scheme. The margin is taxed at the standard rate VAT at the place where the travel agent is established. The margin generated on the supply of travel services performed outside the EU is zero-rated.

The special scheme was subject to a public consultation in 2020 followed by a Commission evaluation in 2021, which confirmed the need for a substantial reform. The application of the special scheme by the Member States is far from being uniform. Furthermore, the current rule of taxation at origin (taxation of the margin) does not ensure equal treatment between EU and non-EU established travel agents organising travels where the destination is in the EU. This leads to legal uncertainty and additional costs for travel operators creating distortions and an uneven playing field in the supply of EU destination travel services.

1 Do you agree that an EU action is necessary to achieve the following aims?

at least 1 answered row(s)

	Agree	Strongly agree	Neutral	Disagree	Strongly disagree	No opinion
Improve legal certainty for travel agents and tour operators	☐	☒	☐	☐	☐	☐
Reduce discrepancies in the application of the special scheme	☐	☒	☐	☐	☐	☐
Address intra-EU distortions arising from the divergent application of the rules	☐	☒	☐	☐	☐	☐
Establish a level playing field between EU and non-EU travel agents supplying EU destination travel services	☒	☐	☐	☐	☐	☐
Modernise the rule to make them more suited for businesses	☒	☐	☐	☐	☐	☐

Other	☐	☐	☐	☐	☐	☐
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2 Under TOMS travel agents account for VAT only on their margin but are not allowed to deduct input VAT on the supplies to them falling within the scope of the special scheme. Do you think TOMS impairs the neutrality of VAT for travel agents and their business customers? Why?

at least 1 answered row(s)

	Agree	Strongly Agree	Neutral	Disagree	Strongly disagree	No opinion
TOMS affects VAT neutrality for travel agents	☐	☐	☒	☐	☐	☐
TOMS affects VAT neutrality for their business customers	☒	☐	☐	☐	☐	☐
Taxation of the margin together with non-deductibility of input VAT are essential to the proper functioning of TOMS	☐	☐	☒	☐	☐	☐
Other	☐	☐	☐	☐	☐	☐

3 Please explain your answer

255 character(s) maximum

TOMS was created for an outdated travel model. It shifts VAT costs to business custom. Its complex and unclear rules vary by Member State and cause market distortion as businesses book online to avoid VAT

4 Currently TOMS also applies to B2B (business-to-business) supplies (e.g. wholesale supplies, organisation of events). However, significant discrepancies exist in the VAT treatment of B2B supplies by travel agents across the EU which cause competitive distortions between Member States. Please express your view on the following possible revisions to the scope of TOMS.

at least 1 answered row(s)

	Agree	Strongly agree	Neutral	Disagree	Strongly disagree	No opinion
No change	☐	☐	☐	☐	☐	☐
TOMS should only cover B2C supplies i.e. where the final customer is a private individual	☒	☐	☐	☐	☐	☐

TOMS should only cover supplies to travellers while supplies to other intermediaries (e.g. wholesale suppliers) should be excluded	☒	☐	☐	☐	☐	☐
Travel agents should have the option not to apply TOMS to B2B supplies	☒	☐	☐	☐	☐	☐
The organisation of conferences and events (MICE) should be excluded from scope of the TOMS	☒	☐	☐	☐	☐	☐
Businesses should decide not to apply TOMS when the supply of travel services as travel agent are only incidental	☐	☐	☐	☐	☐	☐
Other	☐	☐	☐	☐	☐	☐

5 Under TOMS, the margin on travel services supplied by a travel agent is taxed in the Member State where the travel agent is established. This leads to non-taxation of the margin made by travel agents not established in the EU selling travel services where the destination is in the EU. Please indicate your views on the possible revisions to that rule.

at least 2 answered row(s)

	No change to the current place of taxation	should be taxed in the country of residence of the traveller	should be taxed in the country of destination of the travel	Other rule	No opinion
Supplies of travel services by non-EU travel agents	☐	☐	☐	☐	☐
Supplies of travel services by EU travel agents	☐	☐	☐	☐	☐

6 Please provide your views on the impact on the competitiveness of EU travel agents from the following possible revisions.

at least 2 answered row(s)

	Improvement	Significant improvement	Neutral	Worsening	Significant worsening	No opinion
Margins by non-EU travel agents are taxed in the country of residence of the traveller	☐	☐	☐	☐	☐	☐
Margins by non-EU travel agents are taxed in the country of destination	☐	☐	☐	☐	☐	☐

7 Concepts of the scope of the scheme and supplies falling under TOMS are not clearly defined in the VAT Directive with a result that different interpretations are adopted by the Member States. Please express your view on the possible revisions to the Directive to improve legal certainty.

at least 1 answered row(s)

	Agree	Strongly agree	Neutral	Disagree	Strongly disagree	No opinion
No change	☐	☐	☐	☐	☐	☐
Define when a travel agent acts in his own name	☒	☐	☐	☐	☐	☐
Define which travel services fall under TOMS	☒	☐	☐	☐	☐	☐
Exclude from TOMS any stand-alone services except supplies of accommodation	☐	☐	☐	☒	☐	☐
Identify those stand-alone supplies of services (e.g. accommodation, transport and car rental) that should be covered by TOMS	☒	☐	☐	☐	☐	☐
Define the treatment of travel packages that include in-house services (i.e. services produced by the travel agent)	☒	☐	☐	☐	☐	☐
Other	☐	☐	☐	☐	☐	☐

8 The TOMS requires travel agents to determine their margin for each transaction separately. However, such a rule is difficult to apply, and most Member States allow other methods for the calculation of margins by travel agents which are inconsistent with the VAT Directive. Please express your view on the following possible revisions to that rule.

at least 1 answered row(s)

	Agree	Strongly agree	Neutral	Disagree	Strongly Disagree	No opinion
The margin should be calculated over a determined tax reporting period (mandatory global margin)	☒	☐	☐	☐	☐	☐
The margin should be fixed for all travel agents and determined in the VAT Directive	☐	☐	☐	☒	☐	☐
Travel agents should decide whether to use a global or a transaction-by-transaction approach	☒	☐	☐	☐	☐	☐

9 Currently, travel agents are liable to calculate the VAT due on their margin when a payment on account is received. However, such a rule is often disregarded by travel agents as it is difficult for them to determine the margin at the time of the advanced payment. Please express your views on the following possible revisions to that rule.

at least 1 answered row(s)

	Agree	Strongly agree	Neutral	Disagree	Strongly disagree	No opinion
VAT should become chargeable at the time of the commencement of the provision of the travel service	☐	☐	☐	☐	☐	☐
VAT should become chargeable at the end of the travel service	☐	☐	☐	☐	☐	☐
Other rule	☐	☐	☐	☐	☐	☐

10 Would you suggest other possible revisions to TOMS? Please describe.

255 character(s) maximum

Part 2 - VAT rules on passenger transport

The VAT treatment of passenger transport services (i.e., rail, bus/coach, taxi, metro, inland waterway, domestic/international air and maritime travel) is determined at national level. Most Member States tax most passenger transport services at reduced VAT rates, though this varies by country and type of transport service.

In addition, international air and maritime passenger transport services are effectively 'zero-rated' in all Member States. This means that no VAT is charged to the customer and transport service providers can still deduct the VAT incurred on goods and services used as inputs. These sectors also benefit from VAT exemptions (effective zero-rating) for certain input supplies (like fuel, reprovisioning, repair and maintenance). The favourable VAT treatment of these sectors has been questioned in recent years, particularly in the context of the need to reduce the greenhouse gas emissions from transport.

Finally, the place of taxation (place of supply) of passenger transport services, is the country where the travel takes place, proportionate to the distances travelled. For cross-border services, this rule ensures a fair distribution of VAT revenue across the countries involved. However, it also requires providers of cross-border passenger transport services to collect and report on VAT in multiple Member States. It therefore often stands in the way of an effective application and collection of VAT in this sector.

Against this backdrop, the aim of this part of the consultation is to gather views on the appropriateness on certain aspects of the current VAT rules applicable to passenger transport services, and on possible future changes.

1 In general, how would you assess the functioning of the current VAT rules applicable to passenger transport, which are briefly listed below.

at least 4 answered row(s)

	Works well	Works well, but it could be improved	Works poorly and should be improved	Should be removed	No opinion
All international air and maritime passenger services are zero-rated	☐	☒	☐	☐	☐
Certain input supplies associated with international air and maritime transport (like fuel, reprovisioning, repair and maintenance) are exempt from VAT	☐	☒	☐	☐	☐
The VAT rates on all other passenger transport services (i.e. rail, bus / coach, taxi, metro, inland waterway and domestic air and maritime travel) are set at the national level	☐	☒	☐	☐	☐
Passenger transport is taxed in the country where the service takes place, which for cross-border passenger transport services means that the place of supply is proportionate to the distance travelled in each country	☐	☒	☐	☐	☐

2 If you think that the current place of supply rules for passenger transport services under Article 48 of the VAT Directive could/should be improved or removed, please indicate the reason(s) why.

Minimum 1 selection(s)

- ☒ Is too costly to apply to cross-border services
- ☒ Does not apply in the same manner to all modes of transport
- ☒ Discourages passenger transport providers from operating outside their Member State of establishment
- ☒

May have a distortive effect on competition between different modes of transport in the Member States

- ☒ It would be too complex to apply to international air and maritime passenger transport, if these services were not zero-rated
- ☐ Other
- ☐ No opinion

3 Please explain your answers to questions 1 and 2 above and describe any other issues with the functioning of the current place of supply rules for passenger transport services?

400 character(s) maximum

The rules are sometimes complex and unclear without harmonisation in the Member States (e.g. exemption for air and maritime suppliers).

4 If you think that the current exemption (with credit) under Article 148 of the VAT Directive on certain input supplies (e.g. fuel, reprovisioning, repair, maintenance) in the international air and maritime transport sectors for passenger transport services could/should be improved or removed, please indicate the reason(s) why.

Minimum 1 selection(s)

- ☒ Is applied differently by the Member States
- ☒ Is not clear
- ☐ Is unfair as it allows a favourable treatment for international air and maritime transport
- ☐ May have a distortive effect on competition in the Member States
- ☐ Other
- ☐ No opinion

5 Please, explain your answers above and describe any other issues with the functioning of the VAT exemption (with credit) under Article 148 of the VAT Directive.

255 character(s) maximum

6 Please, express your views on the different VAT treatments of different modes of transport (zero-rating for international air and maritime services compared to most other passenger transport services being taxed).

at least 1 answered row(s)

	Agree	Partly agree	Neutral	Disagree	Partly disagree	No opinion
Different VAT treatments of different modes of transport creates unfair conditions for competition	☐	☒	☐	☐	☐	☐
The current VAT rules are inconsistent with policy goals on climate and the environment	☐	☐	☒	☐	☐	☐
Zero-rating of international flights and maritime services are justified to make these services affordable	☐	☐	☐	☐	☐	☐
Zero-rating of international flights and maritime services are not justified considering their environmental impact	☐	☐	☐	☐	☐	☐
The widespread application of exemptions and reduced VAT rates to passenger transport affects the VAT revenues of Member states	☐	☐	☐	☐	☐	☐
Other	☐	☐	☐	☐	☐	☐

7 Please, explain your answers and describe any other issues with the functioning of the current VAT treatment of passenger transport services within the EU?

255 character(s) maximum

8 Please, express your views on the following possible revisions to the place of supply rule for passenger transport services.

at least 1 answered row(s)

	Agree	Partially agree	Neutral	Disagree	Partially disagree	No opinion
No change	☐	☐	☐	☐	☐	☐

The place of supply should be the country of departure	☐	☒	☐	☐	☐	☐
The place of supply should be the country of destination	☐	☐	☐	☒	☐	☐
The place of supply should be divided evenly between the countries where the supply is carried out	☐	☐	☐	☐	☐	☐
Other	☐	☐	☐	☐	☐	☐

9 Please, express your views on the following possible revisions to the exemption (with credit) under Article 148 of the VAT Directive.

at least 1 answered row(s)

	Agree	Partially agree	Neutral	Disagree	Partially disagree	No opinion
No change	☐	☐	☐	☐	☐	☐
Clarify the scope of the exemption	☒	☐	☐	☐	☐	☐
Abolish the exemption	☐	☐	☒	☐	☐	☐
Extend the exemption to all international transport services supplied in the EU, regardless of the mode of transport	☐	☐	☒	☐	☐	☐
Other	☐	☐	☐	☐	☐	☐

10 Please, express your views on the following possible revisions to the VAT treatment of passenger transport services.

at least 1 answered row(s)

	Agree	Partly agree	Neutral	Disagree	Partly disagree	No opinion
Zero-rate should apply to all intra-EU passenger transport services (regardless of transport mode), with a view to levelling the playing field between different modes of transport	☐	☒	☐	☐	☐	☐
The same reduced VAT rate should apply to all intra-EU passenger transport services, regardless of transport mode	☒	☐	☐	☐	☐	☐

Differentiate VAT rates on passenger transport services depending on their environmental impact	☐	☐	☐	☐	☐	☐
Other	☐	☐	☐	☐	☐	☐

11 Would you suggest other possible revisions to the VAT rules on passenger transport services? Please describe.

255 character(s) maximum

12 Please rate the importance of the following objectives for potential EU VAT initiatives on passenger transport?

at least 1 answered row(s)

	Important	Very important	Not so important	Less important	Not important	No opinion
Increase legal certainty for businesses	☐	☒	☐	☐	☐	☐
Ease compliance with the VAT rules	☐	☒	☐	☐	☐	☐
Reduce administrative and compliance costs for businesses	☐	☒	☐	☐	☐	☐
Eliminate barriers to cross-border services	☐	☒	☐	☐	☐	☐
Ensure fairness of competition across modes of transport	☐	☐	☐	☐	☐	☐
Make the VAT rules consistent with policy goals on climate and the environment	☐	☐	☐	☐	☐	☐

Additional views or information

1 Would you like to add any comments or suggestions on the current functioning or possible revision of TOMS?

1000 character(s) maximum

2 Would you like to add any comments or suggestions on the current functioning or possible revision of the VAT treatment for passenger transport?

1000 character(s) maximum

3 You may upload here an additional document on the subject of this consultation. All additional documents provided will be published on the Commission website.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

Contact

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