

# **Value added tax (VAT): place of supply of services**

2003/0329(CNS) - 25/04/2006

The committee adopted the report by Otmar KARAS (EPP-ED, AT) broadly approving - under the consultation procedure - the proposed directive on the place of supply of services. MEPs accepted the principle that VAT on services should be applied according to the place of establishment of the customer, as is already the case for VAT on goods, and proposed just a few minor amendments.