

## Stakeholder 11 (long distance bus & coach travel market)



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To ""Ine Lejeune"" <ine.lejeune@pwc.be>

cc

bcc

Subject RE: Expert Study EU Commission: supplies on board means of transport - Matrix regarding policy options and Glossary of terms - 0120454/3/018568GVD.HCL

History:

 This message has been forwarded.

Dear all,

As already mentioned during the First contact, does not supply services on board. We do not sell newspapers, drinks or food. As such we are not directly linked to the subject of your survey. However, one never knows and in future this might change. In this light we have some suggestions.

In regard of the general VAT rule that the place of sale is deciding on the rate, it is our suggestion to have a general rate for all products. This avoids looking where what has been sold, which is impossible when driving across different countries. If a general rate is not possible it would already help if the place where the coach journey starts is seen as place for VAT. Even if countries are crossed, using a higher or lower rate, the rate of the country of departure would apply.

I hope these comments are useful to you.

With kind regards