



# ***Executive Summary***



## *Background and scope*

- 26 According to article 37 of the VAT Directive goods supplied on board ships, aircraft or trains during a passenger transport operation effected within the Community are to be taxed at the point of departure of the passenger transport operation. Pursuant to article 57 of the VAT Directive, the same applies to the supply of restaurant and catering services physically carried out on board such means of transport. These provisions do not cover other means of transport, like coaches, on which the same kinds of supplies of goods and services may be carried out.
- 27 VAT is due on the supply of goods and restaurant and catering services carried out during the section of the operation effected, without stopover outside the Community, between the point of departure (first scheduled point of passenger embarkation within the Community, where applicable after a stopover outside the Community) and the point of arrival (last scheduled point of disembarkation within the Community of passengers who embarked in the Community, where applicable before a stopover outside the Community) of the passenger transport operation.
- 28 According to article 37(3) of the VAT Directive, the Commission shall, at the earliest opportunity, present to the Council a report, accompanied if necessary by appropriate proposals, on the place of taxation of the supply of goods for consumption on board and the supply of services, including restaurant services, for passengers on board ships, aircraft or trains. Until that time, Member States may, however, pursuant to article 37(3), exempt or continue to exempt, with deductibility of the VAT paid at the preceding stage, the supply of goods for consumption on board ships, aircraft or trains. Pending adoption of those proposals, this option will continue to exist.
- 29 The overall objective of this Study and the resulting Report is to provide the Commission with input for its report on the place of taxation of the supply of goods for consumption on board and the supply of services, including restaurant services, for passengers on board ships, aircraft or trains. Additionally, the VAT treatment of the supply of services and goods for consumption for passengers on board coaches should also be analysed.
- 30 The Study contains **3 Parts**:
- **Part I: VAT and economic data collection**  
Collection of VAT and economic data on the basis of a survey in the 27 EU Member States regarding their VAT legislation and economic data relative to the passenger transport market, and qualitative and quantitative economic data from stakeholders;
  - **Part II: Review of policy options**  
Definition of the main issues with respect to the current VAT regime, an assessment of the robustness of the current place-of-supply rules and a qualitative analysis of 4 alternative policy options from a VAT perspective and from an industry perspective on the basis of a stakeholder consultation;
  - **Part III: Conclusions and recommendations**  
Summary of the working and the deficiencies of the current VAT system, a recommendation on alternative taxation options, an assessment of the need for a VAT exemption and recommendations for future actions.

- 31 The following activities do not fall within the scope of this Study:
- quantitative estimate of the potential impact of ending the option to exempt the supply of goods for consumption by passengers on board ships, aircraft or trains due to the lack of data in this respect;
  - assessment of the potential budgetary impact of the different policy options and of ending the existing option to exempt;
  - assessment of other impacts not related to VAT (e.g. concurrence of the different policy options with excise duties or other taxes or charges);
  - draft of amending provisions to the VAT Directive.

## ***VAT and economic data collection***

- 32 This section of the Report provides an overview of:
- the VAT legislation in place in the 27 EU Member States in respect of the supply on board ships, aircraft, trains and other means of transport (e.g. coaches) of (1) goods for consumption on board, (2) goods to take away, (3) restaurant and catering services and (4) other services (situation on 31 January 2011). These supplies are defined as “buy-on-board” transactions. The information has been gathered in respect of both the “section of a passenger transport operation effected within the Community” and the “section of a passenger transport operation not effected within the Community”;
  - the practical issues related to the VAT treatment on the basis of input received from relevant stakeholders in the travel sector;
  - market data in respect of the supply of goods and services on board means of transport in the 27 EU Member States.
- 33 “Buy-on-board” transactions are transactions that are supplied and paid for on board the relevant means of transport. They are not included in the ticket price for the transport operation.
- 34 The place of supply of the “buy-on-board” transactions differs according to the means of transport, the itinerary and the nature of the transaction. Depending on these three variables, the articles 31, 37, 44, 45, 53, 54(1), 55 and 57 of the VAT Directive determine the actual place of taxation.
- 35 The overview below gives a summary of how the Directive’s current provisions have been implemented by the 27 EU Member States:
- Member States correctly applying the place-of-supply rules and the exemption rule:  
  
Austria, Cyprus, Hungary, Latvia, Lithuania, Luxembourg, Poland, Portugal, Romania, Slovakia and Slovenia;
  - Member States correctly applying the place-of-supply rules, but incorrectly applying the exemption rule:  
  
Finland, Germany, Italy and the Netherlands;

- Member States incorrectly applying the place-of-supply rules and the exemption rule:  
no Member States fall into this category;
- Member States not having an exemption rule but incorrectly applying the place-of-supply rules (as a result, certain supplies are out of scope, although the place of supply should be within that Member State):  
  
Bulgaria, the Czech Republic, Estonia, France, Greece, Ireland, Malta, Spain, Sweden and the UK;
- Member States correctly applying the place-of-supply rules and with legal exemption provisions in line with the VAT Directive, but where the Member State's interpretation leads to the rules being (potentially) applied incorrectly in practice:

Belgium and Denmark.

- 36 The economic data shows that only **18,5%** of the **passenger transport operators** operate in the **international passenger travel market** (the other operators being urban buses, trams and underground railways, taxis, inland waterways, etc.), the majority of which are long-distance bus and coach operators.
- 37 However, the EU's air, maritime and railway transport market accounts for about **65% of turnover** in the international **passenger transport market**.
- 38 Overall, the air, maritime, railway and long-distance bus and coach passenger transport market represents **1.8% of total EU GDP**.
- 39 No data is available relating to "buy-on-board" transactions.
- 40 Even though no specific data is available on turnover of "buy-on-board" transactions, it should be noted that they represent a percentage of the turnover of the total passenger transport market.
- 41 Moreover, no economic data is available for hospitality businesses providing goods and/or services on board means of transport (including data on number of operators, turnover or employment).
- 42 The EU Member States from where most passengers depart on international journeys are, in descending order:
- air: UK, Spain, Germany, France, Italy, the Netherlands;
  - maritime – ferry: Italy, Greece, Denmark, Sweden, UK, France, Germany, Spain, Finland, Estonia;
  - maritime – cruise: Spain, Italy, UK, Germany, Greece, Denmark, France;
  - railway: France, UK, Belgium, Denmark, Sweden, Germany, Austria, the Netherlands, Luxembourg.

## *Review of policy options - Methodology*

- 43 This section of the Report reviews different alternative options for the taxation regime of the supply of goods and services, including restaurant and catering services, for consumption on board means of transport.
- 44 Part II of the Report is intended to provide the Commission with:
- an assessment of the ability of the current place-of-supply rules, without an optional exemption, to allow for taxation of supplies of goods and services on board means of transport;
  - a description and an assessment of 4 alternative options for the taxation regime of the supply of goods and services, including restaurant and catering services, for consumption on board means of transport;
  - an assessment of the additional measures that could be used to mitigate the weaknesses in each taxation option;
  - an assessment on whether a VAT exemption, optional or obligatory, sectoral or general, is still needed in one or the other taxation option.
- 45 In order to provide a qualitative analysis of the ability of the current place-of-supply rules, without an optional VAT exemption, and the 4 alternative policy options and to come to final recommendations on the taxation of buy-on-board transactions, we have followed a ten-step approach.
- 46 As a 1st step, we identified and described the **main issues with the current VAT regime** (combination of place-of-supply rules with optional VAT exemption), including an assessment for which operator(s) these main issues are especially true.
- 47 As a 2nd step, we developed a **glossary of terms** used in the matrix containing the policy options for the taxation of buy-on-board transactions.
- 48 As a 3rd step, we identified **5 Key Performance Indicators** (“KPIs”) to evaluate the current place-of-supply rules and to benchmark each policy option against the current taxation rule, from both a VAT technical and an industry perspective.
- 49 The KPIs used to evaluate each policy option are:
- simplicity;
  - efficiency;
  - certainty;
  - non-distortionary; and
  - effectiveness and fairness.
- 50 It is noted that the 5 KPIs retained to assess the current place-of-supply rules and the 4 policy options for on-board supplies (which in itself is a limited segment of the market) are of a general nature and are not targeting this sector only. Many elements are of a broad nature and apply to the functioning of the VAT system as such.



- 51 As a 4th step, we assessed the ability of the current place-of-supply rules, without an optional VAT exemption, to allow for taxation of supplies of goods and services on board means of transport and we gave our opinion on the robustness of those rules (“VAT technical assessment”).
- 52 As a 5th step, we identified and described **4 alternative policy options** for the taxation of buy-on-board transactions, including a preliminary evaluation of the issues each policy option would solve and what possible issues may (continue to) exist compared to the current VAT regime.
- 53 The 4 alternative taxation options that were retained are:
- the place of actual consumption in the EU;
  - the place of establishment of the supplier of the goods or services (buy-on-board transactions);
  - the place of establishment of the supplier of the transport services;
  - the point of departure of the transport operation for all transport sections.
- 54 As a 6th step, we identified 4 additional measures to mitigate the weaknesses of each policy option, if any.
- 55 The mitigating measures proposed are of a general nature linked with the functioning of the VAT system as such and are not specifically targeted to buy-on-board supplies only.
- 56 The **4 mitigating measures** are:
- providing common, binding interpretation;
  - implementing a one-stop-shop system;
  - harmonising the VAT compliance requirements; and
  - applying a single VAT rate and single VAT return with a clearing mechanism.
- 57 As concerns the application of the 4 additional mitigating measures, the analysis has been made as a separate step. In other words: first the analysis of the given policy option is made against the KPIs and only the use of the 4 additional mitigating measures to overcome the remaining shortcomings is reviewed.
- 58 The need to apply an exemption (optional or obligatory, sectoral or general), is only considered where the 4 additional mitigating measures would prove to be insufficient.
- 59 As a 7th step, we performed a **stakeholder consultation** (“industry assessment”).
- 60 In this respect, we developed a matrix regarding the policy options, which we completed from a VAT technical perspective before sharing with the stakeholders.
- 61 In order to compare the impact of the policy options, the matrix contained 4 sheets, i.e. one for each type of transport section:
- “domestic” transport section, including 272 transaction lines: 68 per means of transport;
  - “intra-EU” transport section, including 304 transaction lines: 76 per means of transport;



- “EU – non-EU” transport section, including 304 transaction lines: 76 per means of transport; and
- “non-EU – EU” transport section, including 304 transaction lines: 76 per means of transport.

62 On the basis of the VAT technical assessment between the current VAT regime and the VAT regime under each policy option as completed by PwC, the stakeholders in the passenger transport industry were asked to assess each policy option on its strengths and/or weaknesses using the KPIs identified.

63 We did not provide the stakeholders with a separate sheet to assess the current place-of-supply rules without an optional VAT exemption using the 5 KPIs.

The stakeholders did however compare the current place-of-supply rules without an optional VAT exemption (“as is” situation) with the place-of-supply rules under the 4 proposed policy options (“to be” situation) by completing the stakeholder matrix.

Furthermore the stakeholders were asked to explicitly assess for each policy option a variant whereby the optional VAT exemption is kept which allowed us to compare that input with their assessments where no such exemption is provided for.

As a result, the stakeholders did also indirectly assess the current rules on the place of supply without an optional VAT exemption when assessing policy option 1 (place of supply is place of actual consumption in the EU) and policy option 4 (place of supply is point of departure of the transport operation for all transport sections), which accord with the current place-of-supply rules.

64 Based on the impact assessment made by the stakeholders against the KPIs, the stakeholders could also indicate or suggest additional measures to mitigate the weaknesses of each policy option (if any).

65 Some of the stakeholders provided their input by completing the matrix while others provided a position paper outlining the advantages and disadvantages of each policy option and general conclusions on the way forward.

66 The stakeholders consulted in Phase 2 of the Study were mainly industry-segment associations from across the EU for the air, maritime (i.e. cruise and ferry), railway and long-distance bus and coach travel markets in order to maximise the input received. We agreed with these associations that they would forward the matrix to their members for completion.

67 Via the segment organisations consulted, we received 11 stakeholder contributions, representing the views of 75 businesses in total.

68 Step 8 consisted in a **qualitative impact assessment of the 4 policy options** against the KPIs, comparing the VAT technical assessment with the assessment from an industry perspective.

69 Under step 9, we evaluated the **need to use additional mitigating measures** only where the analysis of the given policy option on the basis of the KPIs proved to be insufficient.

70 Finally, under step 10, we evaluated the **need to use a VAT exemption**, optional or obligatory, sectoral or general, only where none of the alternative taxation options combined with mitigating measures would be sufficiently effective.

71 This section also includes a qualitative assessment by stakeholders in the passenger transport industry on the impact of ending the option to exempt the supply of goods for consumption by passengers on board ships, aircraft or trains.

## *Main issues with the current VAT regime*

72 In our review of the VAT treatment in the 27 EU Member States of the supply of goods and services, including restaurant and catering services, for consumption on board means of transport, we identified **three main issues**:

- **With respect to the identification of the place of taxation: high complexity and divergent interpretations of the place-of-supply rules.**

The current place-of-supply rules differ according to the means of transport used (ships, aircraft and trains vs. other means of transport e.g. coaches), the travel itinerary (transport section in the EU vs. transport section outside the EU) and the nature of the on-board transaction (supply of goods vs. supply of restaurant and catering services vs. supply of other services).

There is also a lack of clarity and harmonisation in the definition of terms used to describe a travel itinerary (“stopover”, “point of departure”, “point of arrival”, “scheduled”, “embarkation”, “disembarkation”).

As a result, it is very difficult for passenger transport operators to implement suitable criteria in their business systems and, hence, correctly identify the place of taxation for their on-board supplies. This is especially true for transport operators in the maritime travel market (i.e. cruise and ferry) that operate flexible itineraries.

- **With respect to the level of taxation: multiple VAT rates and discordant application of the exemption (with a right to deduct the VAT paid at the preceding stage) for supplies of goods for consumption on board ships, aircraft or trains.**

14 EU Member States apply an exemption with a right to deduct VAT for the supply of goods or the supply of restaurant and catering services, but not in a harmonised way (we refer to Table 9 and Table 10 in the first Phase of the Study). This is due to the optional nature of the exemption and the lack of clear definitions of terms used to describe buy-on-board transactions (“supply of goods for consumption”, “supply of goods for take away”, “restaurant and catering services” and “other services”).

If no exemption applies, there is a large discrepancy between standard and reduced VAT rates within the 27 EU Member States.

As a result of the lack of clear definitions, the optional nature of the exemption and the multiple VAT rates, it is very difficult for international passenger transport operators to correctly classify buy-on-board transactions.

- **With respect to compliance requirements: multiple VAT registrations and divergent compliance requirements in the EU Member States.**

Because suppliers of buy-on-board transactions are very often liable to account for VAT in different EU Member States for (parts of) their buy-on-board transactions, they would be liable to register for VAT purposes in many EU Member States.

Because of the divergent VAT obligations in the 27 EU Member States, it is very complex and costly for suppliers of buy-on-board transactions to apply all these requirements correctly in practice.



- 73 The above-mentioned main issues are especially true for suppliers of buy-on-board transactions in the air, maritime (i.e. cruise and ferry) or railway travel markets that provide goods and/or services on board ships, aircraft or trains. Suppliers of buy-on-board transactions in the long-distance bus & coach travel market indicated in the first Phase of the Study that no or few difficulties have been experienced in applying the current VAT rules. They indicated that, in practice, supplies of goods and/or services do not occur very often on board long-distance buses and coaches.

### ***Interim conclusion on the ability of the current place-of-supply rules without an optional VAT exemption***

- 74 The table below shows that the overall VAT technical assessment of the application of the current place-of-supply rules without an optional exemption is negative. None of the KPIs are satisfied.

**Table 1 – Assessment of the current place-of-supply rules without an optional VAT exemption against KPIs (VAT technical)**

KPIs	Assessment
<b>SIMPLICITY</b>	-
<b>EFFICIENCY</b>	-
<b>CERTAINTY</b>	-
<b>NON-DISTORTIONARY</b>	-
<b>EFFECTIVENESS AND FAIRNESS</b>	-

- 75 The current place-of-supply rules without an optional VAT exemption are **not robust enough** due to:
- highly complexity and divergent interpretations of the place-of-supply rules;
  - multiple VAT rates; and
  - multiple VAT registrations and divergent compliance requirements in the EU Member States.
- 76 Therefore, we propose 4 policy options to change the current place-of-supply rules allowing for taxation of the supplies of goods and the supply of services, including restaurant and catering services, for consumption on board means of transport.

## Identification of policy options

- 77 We identified **4 alternative options** for defining the place of taxation for the supply of goods and services, including restaurant and catering services, for consumption on board means of transport.
- **Place of actual consumption in the EU:** taxation in the country where the supply physically takes place.
  - **Place of establishment of the supplier:** taxation in the country where the supplier of the goods (for consumption on board and to take away), the restaurant and catering services or the other services has established his business.
  - **Place of establishment of the transport company:** taxation in the country where the supplier of the transport services has established his business irrespective of the country of establishment of the supplier of the goods or services and where different to the supplier of the transport services.
  - **Point of departure of the transport operation for all transport sections:** taxation in the country of the first scheduled point of passenger embarkation (each transport leg considered separately).
- 78 The **common objectives** of these policy options are:
- defining a uniform place of supply from a VAT perspective regardless of the transport mode (ships, aircraft and trains vs. other means of transport e.g. coaches), the travel destination (transport section in the EU vs. transport section outside the EU) and the nature of the buy-on-board transaction (supply of goods vs. supply of restaurant and catering services vs. supply of other services) so as to provide clarity and legal certainty;
  - removing VAT-induced distortion of competition, for example, the relocation to low-tax EU Member States or a non-EU country;
  - minimising the VAT compliance obligations for stakeholders leading to higher voluntary VAT compliance at a low(er) cost.

## *Recommendation on alternative taxation options*

- 79 Based on our review of the 4 alternative options for the taxation of buy-on-board transactions, **the following 2 alternatives could be considered:**
- taxation at the place of establishment of the supplier of the buy-on-board transactions (policy option 2);
  - taxation at the point of departure for all transport sections (policy option 4).
- 80 Both of them require additional measures to avoid distortion of competition and possible double or non-taxation.
- 81 From a VAT technical perspective, taxation at the place of establishment of the supplier of the buy-on-board transactions (policy option 2) gives the most robust results to allow for taxation of buy-on-board transactions.
- 82 However, this policy option requires stringent measures to avoid the risk of relocation.
- 83 Such measures could consist in the implementation of a use and enjoyment provision for non-EU established operators, using the point of departure of the transport operation in the EU as a criterion and combined with the implementation of a mini one-stop-shop scheme to simplify compliance.
- 84 Policy option 2 is also not supported by any of the consulted stakeholders as they fear market distortions between EU and non-EU based operators and possible double or non-taxation.
- 85 For the above reasons, we believe that taxation at the point of departure for all transport sections (policy option 4) would be preferable as this policy option is closest to the current place-of-supply rules. For this reason, policy option 4 is also supported by some of the consulted stakeholders.
- 86 It should be noted that the generalisation of the departure principle will also require the implementation of a use and enjoyment provision to avoid taxation of consumption outside the EU.
- 87 For any option for change withheld, existing definitions will need to be amended or improved to create certainty and consistent implementation in the 27 EU Member States.

## *Assessment of the need for a VAT exemption*

- 88 The VAT data analysis and the outcome of the stakeholder consultation confirm that the exemption with a right to deduct for some buy-on-board transactions in certain EU Member States creates distortions of competition within the single market.
- 89 Where the exemption does not apply, the complexity of the current place-of-supply rules increases the compliance costs of businesses operating in several EU Member States and could result in mistakes and even evasion.
- 90 Abolishing the optional VAT exemption without changing the current place-of-supply rules will most likely only increase the current shortcomings.
- 91 From a mere VAT technical perspective, our review of the alternative taxation options shows that the application of a VAT exemption, optional or obligatory, general or sectoral, does not contribute to a more efficient and effective taxation regime.

- 92 However, we note that there is much resistance against the abolition of the current optional VAT exemption from an industry perspective, resistance that is often motivated for reasons outside VAT (e.g. application of other indirect taxes in the tourism industry).

## *Recommendations for future action*

### **Policy objectives and general options for change**

- 93 The future reform initiatives by the Commission to adopt common rules on the treatment of transactions on board means of transport should create certainty and avoid double or non-taxation. They should also ensure the smooth functioning of the internal market by avoiding distortions of competition created by the current shortcomings.
- 94 In general, the following options for change could be considered by the Commission: do nothing, “soft law” type approaches or modernisation of the existing VAT legislation.
- 95 **Doing nothing** will cause the current shortcomings to persist and even increase.
- 96 The options for change could involve a range of **non-legislative “soft law” instruments** to resolve mismatches in taxation either through VAT Committee Guidelines or litigation (infraction procedures). A combination of each of these elements might have to be considered.
- 97 For a **legislative approach**, the range of options, from a VAT technical perspective only, could involve:
- introducing common definitions with respect to the existing provisions via a binding Council Implementing Regulation;
  - introducing a one-stop-shop scheme to reduce costs where multiple VAT registrations and divergent compliance obligations remain;
  - changing the place-of-supply rules for the taxation of buy-on-board transactions, for example, by introducing one of the 4 policy options suggested;
  - abolishing the existing VAT exemption;
  - assessment of the current VAT rates structure.
- 98 Whatever option for change the Commission might consider, it is advisable to further involve the different stakeholders in order to assess the impact on their operations and to assess the administrative burden, as well as the EU Member States most concerned taking into account the VAT and economic data collected in this Report. In this respect, it is pointed out that, although no data were found specifically relating to buy-on-board transactions, the economic data collected in this Report together with the VAT data is still very relevant to assess the importance of this sector for the EU Member States concerned.
- 99 As regards the design of a possible alternative taxation regime in the future, we propose the following layered approach.

### Recommendations for action in the short term

- 100 **In the short term**, we recommend keeping the existing VAT regime (combination of the place-of-supply rules with option to exempt the supply of goods for consumption on board ships, aircraft or trains) whilst adopting common rules for implementing those provisions.
- 101 This is also the preferred option for the industry according to the stakeholder consultation.
- 102 Both with respect to the identification of the place of taxation (first main issue) and the level of taxation (second main issue), there is a lack of clear definitions of terms used to describe a travel itinerary (“stopover”, “point of departure”, “point of arrival”, “scheduled”, “embarkation”, “disembarkation”) and the buy-on-board transactions (“supply of goods for consumption”, “supply of goods for take away”, “restaurant and catering services” and “other services”).
- 103 We recommend introducing common definitions of these terms in the 27 EU Member States through a **Council Implementing Regulation** and, as deemed appropriate, litigation (infraction procedures).
- 104 In addition, we recommend introducing a **one-stop-shop scheme** by analogy of the existing scheme in place for electronically supplied services by businesses established outside the EU and learning from the proposed system for B2C telecommunications, television and broadcasting and electronic services as of 1 January 2015.

### Recommendations for action in the medium term

- 105 **In the medium term**, the VAT place-of-supply rules between the different transport modes and itineraries should be aligned. The possibility to keep the VAT exemption should be considered.
- 106 In this respect, one of the 4 alternative taxation options analysed in Part II of the Study could be considered. As explained above, 2 policy options came out as preferable from our review.
- 107 An **alignment of the VAT place-of-supply rules** will remove the current distortions of competition between ships, aircraft and trains compared to other means of transport used (e.g. long-distance buses & coaches).
- 108 Taking into account the potential risk of relocation that is inherent to policy option 2 (place of establishment of the supplier of the buy-on-board transactions) and in view of controllability, we believe the **point of departure (policy option 4)** to be the most adequate reference point to define the place of taxation. Policy option 4 is also supported by some of the consulted stakeholders.
- 109 From a pure VAT technical perspective, our review shows that the application of a VAT exemption, general or sectoral, does not contribute to a more effective taxation regime. However, we note that there is much resistance against the abolition of the current optional VAT exemption from an industry perspective, resistance that is often motivated for reasons outside VAT (e.g. application of other indirect taxes in the tourism industry).

### Recommendations for action in the longer term

- 110 While the **VAT exemption** could be maintained in the medium term, it could be **abolished in the longer term**.



- 111 When abolishing the current optional VAT exemption and in order to avoid multiple VAT registrations and divergent compliance requirements, we recommend continuing the application of a **one-stop-shop scheme** which should allow to further limit the cost of compliance and the cost of collection.
- 112 Finally, as mentioned in the European Commission's Communication on the future of VAT<sup>1</sup>, we would also suggest reviewing the current VAT rates structure in view of reducing the dissimilarity of the VAT rates structure between EU Member States. Such harmonisation could not only tackle the legal uncertainty, distortion of competition but also help reducing compliance costs pointed out by stakeholders.

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<sup>1</sup> Communication from Commission to the European Parliament, the Council and the European Economic and Social Committee on the future of VAT: Towards a simpler, more robust and efficient VAT system tailored to the single market, [http://ec.europa.eu/taxation\\_customs/taxation/vat/key\\_documents/communications/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/communications/index_en.htm).