

**6. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**

- 6.4 Origin:** Commission  
**References:** Articles 44, 45, 50 and 56  
**Subject:** Transport services versus hiring of means of transport  
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The VAT Committee, with a **large majority**, agrees that where a supplier puts a means of transport at the disposal of his customer, with or without sufficient staff for its operation, with a view of allowing the customer to carry out a transport service, and where the supplier assumes no responsibility for the execution of the transport but is only responsible for making the means of transport available, the service shall be qualified as the hiring of a means of transport.

However, where a means of transport, along with sufficient staff for its operation, is put at the disposal of the customer, it is the view of the **large majority** of the VAT Committee that the supplier shall be presumed to have assumed responsibility for the execution of the transport and supplied a transport service. The presumption that the supply is a transport service may be rebutted by any means in fact or law in order to establish the actual nature of the service.

The VAT Committee **almost unanimously** agrees that where, in addition to making the means of transport available, the supplier undertakes to transport the customer or any person designated by him and/or his goods to any place, the service shall be qualified as a transport service (of passengers and/or of goods). This shall also be the case where the supplier fully organises and schedules the transport programme for his customer but part or all of the services necessary for him to provide his service to his customer is materially carried out by subcontractors rendering those services to him.