

5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 5.3 Origin: Romania**
References: Articles 44 and 47
Subject: VAT treatment of services in relation to waterways
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The VAT Committee **almost unanimously** confirms that services connected with immovable property, as referred to in Article 47 of the VAT Directive, shall include services consisting of making available the navigational infrastructure of waterways for which a transit fee is charged (“transit services”), and the use of the port infrastructure of waterways for which an infrastructure usage fee is charged (“port services”).