

**4 QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**

- 4.5 Origin: France**  
**References: Articles 17, 21, 38, 39, 140 and 143**  
**Subject: Rules applying to the transportation of gas within the EU without transfer of ownership**  
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1. The VAT Committee **almost unanimously** agrees that the dispatch or transport, without transfer of ownership, of gas through a natural gas system situated within the territory of the Community or any network connected to such a system, of electricity or of heat or cooling energy through heating or cooling networks, to a Member State, through the territories of other Member States, shall not constitute a transfer within the meaning of Article 17(1) of the VAT Directive provided that the dispatch or transport is made for the purposes of any of the transactions foreseen under Article 17(2)(d) of the VAT Directive.
2. Where the above-mentioned conditions are met, the VAT Committee **almost unanimously** agrees that the dispatch or transport of these goods shall not be treated as a supply of goods for consideration and shall therefore not be required to comply with the declaration and registration obligations applying to supplies of goods exempted pursuant to Article 138(2)(c) of the VAT Directive and to intra-Community acquisitions of goods pursuant to Article 21 of the VAT Directive.