

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

**4.2 Origin:** United Kingdom and Belgium  
**References:** Articles 32, 33 and 34  
**Subject:** Distance selling  
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1. The VAT Committee **almost unanimously** agrees that, for the purposes of Article 33 of the VAT Directive, goods shall be considered to have been “dispatched or transported by or on behalf of the supplier” in any cases where the supplier intervenes directly or indirectly in the transport or dispatch of the goods.
2. The VAT Committee **unanimously** agrees that the supplier shall be regarded as having intervened indirectly in the transport or dispatch of the goods in any of the following cases:
  - i) where the transport or dispatch of the goods is subcontracted by the supplier to a third party who delivers the goods to the customer;
  - ii) where the dispatch or transport of the goods is provided by a third party but the supplier bears totally or partially the responsibility for the delivery of the goods to the customer;
  - iii) where the supplier invoices and collects the transport fees from the customer and further remits them to a third party that will arrange the dispatch or transport of the goods.

The VAT Committee further agrees **almost unanimously** that in other cases of intervention, in particular where the supplier actively promotes the delivery services of a third party to the customer, puts the customer and the third party in contact and provides to the third party the information needed for the delivery of the goods, he shall likewise be regarded as having intervened indirectly in the transport or dispatch of the goods.

3. The VAT Committee agrees **unanimously** that, for the purposes of Article 33 of the VAT Directive, goods shall not be considered to have been “dispatched or transported by or on behalf of the supplier” where the customer transports the goods himself.

The VAT Committee agrees **almost unanimously** that the goods shall also not be considered to have been “dispatched or transported by or on behalf of the supplier” where the customer arranges the delivery of the goods with a third person and the supplier does not intervene directly or indirectly in providing or helping organising the dispatch or transport of those goods.