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P-002929/2022

Answer given by Mr Gentiloni
on behalf of the European Commission
(26.10.2022)

The Commission received a complaint on the issue of the deduction of VAT on importation by the lessee of an aircraft where he is the importer. The complainant pointed out to the divergent interpretation of the VAT Directive by different Member States.

The issue had been discussed in the VAT Committee in 2013 and no guideline was agreed, because of very divergent views between Member States.

The Commission services will ensure that this item is included again in the agenda of a forthcoming meeting of the VAT Committee.