

(English version)

**Question for written answer E-001713/26
to the Council
Benoit Cassart (Renew)
(28 April 2026)**

Subject: VAT — company directors

The statement in the minutes of the Council meeting on Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes provides, in point Ad of Article 4 (Taxable Persons), that ‘the Council and the Commission declare that Member States may consider as not liable to value added tax individuals engaged in honorary activities as well as managers, directors, [members of the supervisory board] and company liquidators in their relations with the companies to the extent that they form a part of such companies’ ⁽¹⁾.

1. Does the Council conclude that, today, a Member State would not be required to consider the services provided by directors who are natural persons as falling within the scope of VAT?
2. If so, is it the case that such directors who are natural persons have no administrative obligation towards the competent authorities in terms of VAT in their Member State of residence, while they may be company directors in another Member State which may not apply this exclusion from the scope of VAT in the same way?

Submitted: 28.4.2026

**Reply
(27 July 2026)**

It is not for the Council to provide legal opinions or analysis. The Honourable Member is invited to put this question to the Commission, which, as guardian of the Treaties, is responsible for overseeing Member States’ application of Union law.

¹ ¹1977/R/716/77 (FIN 151), Brussels, 25 March 1977 for all versions except French, which dates from 23 March 1976.