

Scenario's		Guidelines VAT Committee	Minutes VAT Committee
<b>Scenario 1</b> The warehouse is owned and run by the acquirer		Call-off stock warehouse is not a fixed establishment of the supplier	Most of them agreed with the assessments of scenarios 1) and 2).
<b>Scenario 2</b> The warehouse is owned and run by a third person, different from the supplier and the acquirer			
<b>Scenario 3</b> The warehouse is owned by the supplier, regardless of whether he is running the warehouse himself or rents it out to another person	(1) If the supplier, apart from owning the call-off stock warehouse, is also running it (directly or through his own employees) with the aim of supplying the goods to his clients	The supplier has a fixed establishment. This would be so regardless of whether the obligations linked to running the warehouse are shared between the supplier and a third person or whether they are entirely performed by the third person.	The views on scenarios 3) and 4) were more divergent. Delegations preferred a softer and more nuanced approach in those two scenarios.
	(2) The supplier is renting the warehouse to a third person (who still allows the supplier to store his own goods there) then the supplier is providing a rental service, the warehouse being the object of that rental service.		
	(3) The supplier entrusts an independent third party (therefore not an employee of the supplier) with running the call-off stock warehouse for him. It might be thought that because the supplier is not actively involved in running the call-off stock warehouse the conclusion would be different than in the previous cases. The supplier is buying a service for his own establishment i.e. a business activity in order to supply the goods to his clients.		
<b>Scenario 4</b> The warehouse is owned by a third party who has rented it to the supplier.	(1) in order to further sub-rent the call-off stock warehouse (with the person sub-renting the warehouse still allowing the supplier to store his own goods),	Supplier renders a service = Supplier has a fixed establishment	
	(2) to run it himself	As the supplier is running the warehouse in order to supply the goods to his clients => Supplier has a fixed establishment	
	(3) with a view to hiring an independent third party that will run the warehouse for the supplier.	If the supplier rents a call-off stock warehouse and hires an independent third person to run it, he should be seen as having a fixed establishment.	