



Rural Tourism Community Group

Klaus Ehrlich, General Secretary Ruraltour

Process

- **Community Group creation**
- **Prepare Expression of Interest**

Rationale

Rural Tourism (wide understanding) as driver for a diversified rural economy and society.

Rural Vision areas: all to more or less extent

Rural Pact areas: all four **(Stronger / Connected / Resilient / Prosperous Rural Areas)**

Requires cooperation and integrated approach, combining private sector, public administration and citizens / communities.

Objectives

- Organised representation of the topic within the Rural Pact (“amplifying voices”)
- Cross-stakeholder exchange and understanding
- Best Practice transfer into policies
- Visibility and promotion (“Rural Tourism” as one of the core themes for 2025)

Next steps

- Gather interest from Rural Pact signatories (starting with reps in SG) – one month
- Draft EoI (June 24)
- Start of actions in autumn 2024

Contact us

SECRETARIAT

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DSR

DSR – Deemed Supplier Regime

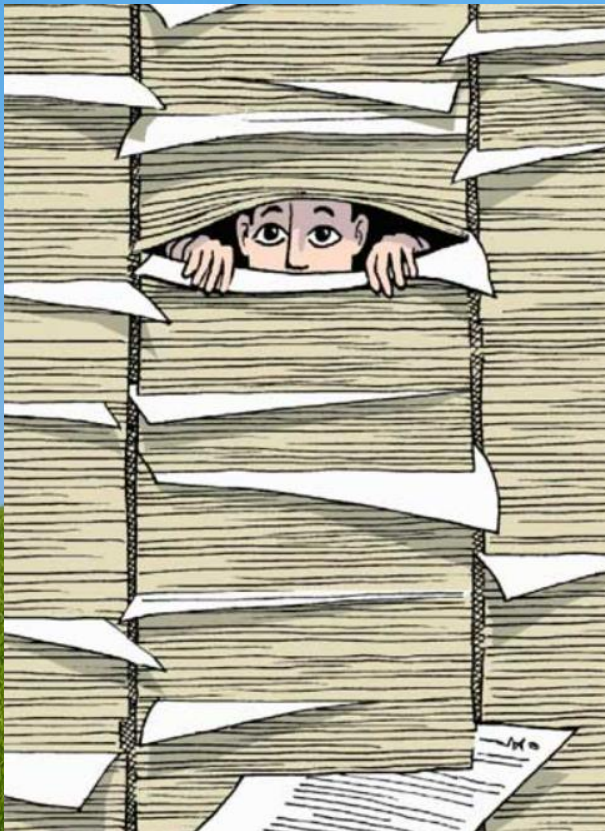
In VAT Regulation: a wider platform or entity contributes VAT instead of the real producers of the product or service as a “Deemed Supplier”

ViDA – VAT in the Digital Age

Plans to introduce the DSR for all bookings of accommodation and transport services via online platforms.

This also sets a precedence case for other types of products or services.

Rural Areas are especially at *risk* (not only tourism – also small artisans, food producers, etc.) because their activity depends on simplified regulation and processes to be viable.



DSR-2

The issues

Many small services are VAT exempt or under simplified VAT schemes (= cannot recover supported VAT).

As non-business activity, they already support more taxation in total (VAT and income tax - between 23-28% of turnover) than comparable full businesses (8-16%).

Their price to customers would increase additionally by VAT of hospitality sector when selling via online platforms (de-facto mandatory for 60-80% of turnover). Direct sales are not affected.

Main arguments against DSR:

- The underlying argument (low taxation) is not true
- Double taxation on top of already high tax contribution
- Unfair increase of price, affecting competitiveness

