

July 2023

What's happening in Brussels

More accurate and comparable GHG emission calculation for different transport services

As part of a larger package on Greening Freight Transport, the Commission is [proposing](#) a single methodology for calculating Greenhouse Gas Emissions of transport services across all modes. The proposal includes a single methodology based on the new standard EN ISO 14083:2023, a set of default values that can feed in calculations, and additional standards for the verification of the resulting output data and use of calculation tools. The proposal does not impose the calculation of GHG emissions of transport services, but if transport providers decide to calculate and disclose information on GHG emissions, then they will have to adhere to the new EU rules. This guarantees that the GHG emissions data published are accurate and comparable for different transport services and modes and should help consumers make informed decisions on the choice of transport services.

The single supply of accommodation bought and resold by a travel company in its own name falls within TOMS

In the ruling in Case [C 108/22](#) the European Court of Justice ruled that the service provided by a taxable person, which consists in purchasing accommodation services from other taxable persons and reselling them to other economic operators, is covered by the special VAT scheme applicable to travel agents (TOMS), even though those services are not accompanied by ancillary services. This ruling clarifies previous case law, which concluded that the supply of single services must be included in the special scheme, but it was not clear whether this required the service to be accompanied by ancillary services, such as advice to the customer.

Germany defers once again implementation of the exclusion of non-EU tour operators from TOMS

In 2021, Germany decided that under its revised interpretation of VAT law, non-EU tour operators should not be able to rely on the TOMS rules. Removing them from the scope would mean that non-EU suppliers of travel services within Germany would have to register and account for German VAT to the extent that their travel services are "used and enjoyed" in Germany. The aim was to avoid non-taxation of German travel services sold by non-EU operators. To note, the Commission wants to address the issue of non-EU operators in

the upcoming revision of TOMS. ECTAA will meet with the Cabinet of Commissioner Gentiloni responsible for taxation next week to find out about the status of the proposal.

Anticompetitive practices by incumbent dominant railway companies – they will have to provide access to content!

The Spanish and German incumbent railway undertakings, Renfe and DB respectively, are being scrutinized by competition authorities. In the case of RENFE, the Commission opened a formal investigation in April 2023 over concerns that Renfe may have restricted competition in the Spanish market for online rail ticketing services by refusing to provide third-party ticketing platforms with: (i) full content concerning its range of tickets, discounts and features; and (ii) full real-time data related to its passenger rail transport services. The Commission now invites comments on commitments offered by Renfe to address these competition concerns - see press release [here](#). In the case of DB, the German competition authority issued a decision against DB for restricting competition on the market for digital mobility services. The competition authority imposed on DB a number of points, including non-discriminatory access to data, including real-time data, as well as compensation of mobility service providers based on minimum competition-law standards for carrying out the booking and payment processes on behalf of DB. See press release [here](#). Both decisions highlight the value of third-party "mobility platforms" / "ticketing platforms" and are thus also relevant in light of the upcoming Multimodal Digital Mobility Services Regulation (MDMS).

State aid: Commission opens in-depth investigation into €1 billion Danish and Swedish support measure to recapitalise SAS in context of coronavirus pandemic

The European Commission has opened an in-depth investigation to assess whether a Danish and Swedish recapitalisation measure of approximately €1 billion (SEK 11 billion) in favour of SAS AB ('SAS') is in line with EU State aid rules. The measure was initially approved on [17 August 2020](#) by the Commission under the State aid [COVID Temporary Framework](#), but subsequently annulled by the judgment of the General Court of [10 May 2023](#). At this stage, the Commission takes the preliminary view that the recapitalisation measure is in line with Article 107(3)(b) TFEU and the conditions set out in the COVID Temporary Framework, with the exception of the absence of a step-up mechanism (or an alternative mechanism with the same effect as a step-up mechanism). The Commission aims at adopting a final decision on this case in the coming months.

Sustainability Corner

Free trial of CARMACAL – Carbon footprint calculator for trips

CARMACAL is a tool specifically designed for tour operators, who want to measure and manage the carbon footprint of each trip they offer. The carbon footprint of flights is specified up to the level of airline and type of plane, for all scheduled flights available. CARMACAL differentiates the footprint for 25 modes of transport, 21 emission-intensive activities, and gives exact distance calculations. Accommodation carbon footprints are calculated on an individual basis for some 550,000 accommodations worldwide. For other accommodations, 20 different types with individual emission factors are available. CARMACAL has recently been upgraded and a trial of the BETA version is now available for free. See [here](#) for further information and conditions for free access to CARMACAL.

IATA Corner

Changes to Resolutions with expedited effectiveness 1 September 2023

During the last Passenger Agency Conference (PACnf/45) as well as the last mail vote, some changes to Resolutions were decided that have an expedited effectiveness of 1 September 2023. We would like to recall again that a false or inaccurate PCI DSS declaration will result in a new risk event. All IATA accredited agents should be aware of the importance of the correct PCI DSS declaration. A risk event for a false or inaccurate PCI DSS declaration has an impact on the risk assessment and thus financial securities that have to be provided to IATA.

ECTAA Insights

Infographic: Conclusion of the EP workshop on limitation of prepayments in PTB

The infographic summing up the ECTAA workshop on the limitation of prepayment held on 21 March and gathering representatives from TUI, Air France KLM group and Expedia are available on ECTAA's website. This is a

useful document to show that the whole tourism value chain is against the limitation of prepayments.



Publications

According to ETC's "European Tourism: Trends & Prospects" [report](#) for the second quarter of 2023, Europe's tourism recovery is maintaining its momentum despite economic headwinds, reaching about 95% of 2019 levels of international tourist arrivals. European air traffic takes a positive turn going into peak season, with volumes edging closer to pre-pandemic levels in mid-June.

In addition, the latest ETC "Monitoring Sentiment for Domestic and Intra-European Travel" [study](#) shows that travel intent in Europe has seen a small 4% decrease compared to the previous year but remains strong. More tourists (+5% vs 2022) opt to travel in the 'off-peak' months of October and November. Travelling for an event (10%) or for business (9%) are both on the rise.

Save the Date

11-12 September: Passenger Agency Programme Global Joint Council (PAPGJC), Miami

12-14 September: Hybrid SUSTOUR peer-to-peer learning event for SMEs, Lisbon

26-28 September: World Aviation Festival, Lisbon

28-29 September: Joint meeting of ECTAA technical committees (Legal, Air Matters & Technology, Sustainability Committees) in Anavyssos - Athens Riviera

17-19 October: A [World for Travel](#), Seville

30-31 October: ECTAA semi-annual meeting, Porto