European Parliament

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Plenary sitting

22.5.2015 B8-0487/2015

MOTION FOR A RESOLUTION

pursuant to Rule 133 of the Rules of Procedure

on a return to the reduced rate of VAT for certain transactions relating to horse-breeding in France

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Motion for a European Parliament resolution on a return to the reduced rate of VAT for certain transactions relating to horse-breeding in France

The European Parliament,

- having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax¹,
- having regard to Council Directive 2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax²,
- having regard to Rule 133 of its Rules of Procedure,
- A. whereas the harmonisation of VAT rates is not justified when the application of reduced rates does not cause any problems and there is no risk of competition among the various Member States;
- B. whereas, since the VAT rate was increased to 20%, the numbers of licence-holders and breeding farms have been declining and whereas the increase is a threat to 6 000 jobs and to equestrian clubs in France;
- C. whereas horse-breeding is, directly or indirectly, the source of more than 74 000 jobs in France and whereas the sector has a total turnover of EUR 12 billion;
- D. whereas this sector generates economic and social benefits and helps to keep our regions alive, particularly those which are rural;
- 1. Calls for provision to be made to allow the VAT rate to be reduced again for horse-breeding, particularly for the supply of equine animals and allied activities;
- 2. Calls for the principle of subsidiarity to be fully applied;
- 3. Instructs its President to forward this resolution to the Commission, the Council and the Member States.

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¹ OJ L 347, 11.12.2006, p. 1.

² OJ L 116, 9.5.2009, p. 18.