

**Question for written answer E-008186/2013  
to the Commission**

Rule 117

**Franco Bonanini (NI) and Mario Pirillo (S&D)**

Subject: Exclusion of transactions relating to vessels used for coastal navigation from Directive 2006/112/EC

Can the Commission state, with regard to Directive 2006/112/EC on the common system of value added tax, in particular Article 148 (Chapter 7) thereof on certain exemptions related to international transport; and with regard to Italian Law No 217 of 15 December 2011 on 'Conditions for the fulfilment of obligations arising from Italy's membership of the European Communities – Community law 2010' [*Disposizioni per l'adempimento di obblighi derivanti dall'appartenenza dell'Italia alle Comunità europee – Legge comunitaria 2010*], in accordance with which Italy brought its previous legislation into line with the EU directive:

- whether it does not consider it unfair to exclude from the exemption provided for in Article 148 of the aforementioned directive, the supply of goods relating to the activities of vessels used for coastal navigation, which play an important role in social terms and in terms of operating services for the public, while also helping to reduce the amount of road congestion;
- what measures it will take to simplify the tax rules for important coastal navigation activities such as the fuelling, provisioning, supply, modification and maintenance of the vessels used;
- whether the exemption conditions laid down in Article 148 of the aforementioned directive are applied effectively and uniformly throughout the EU Member States, or whether there continue to be disparities and exceptions between Member States in the granting of exemptions that lead to serious distortions of the internal market and competition?