

**Question for written answer E-005719/2014
to the Commission**
Rule 130
Brian Crowley (ECR)

Subject: VAT on mountain rescue equipment

Article 132 of the VAT Directive (Council Directive 2006/112/EC) contains a list of exemptions for certain activities in the public interest. This includes medical equipment and rescue equipment for voluntary marine search and rescue services.

Mountain and lowland rescue services should also receive similar treatment, as these voluntary rescue teams enable citizens to enjoy tourist and leisure activities with the assurance of rescue teams being available to deal with emergencies.

Does the Commission support the establishment of a VAT exemption in the public interest for mountain and lowland rescue teams?