

**Question for written answer E-007478/2014
to the Commission**
Rule 130
Richard Sulík (ECR)

Subject: Possible discrimination - cross-border VAT

In some EU Member States, domestic taxpayers whose revenues do not reach a certain legally-defined level are not required to register for VAT. However, if a taxpayer in that state who is a resident of another EU Member State starts a business whose revenues are also below the threshold for domestic taxpayers, he will be required to register for VAT. The Member States thereby favour their domestic taxpayers at the expense of taxpayers based in other Member States.

Could such behaviour on the part of the Member States not be considered discriminatory?