

**Question for written answer E-009869/2014  
to the Commission**  
Rule 130  
**Miltiadis Kyrkos (S&D)**

Subject: VAT exemption for homes for the elderly

A survey by KPMG and Copenhagen Economics on behalf of the Commission entitled 'VAT in the public sector and exemptions in the public interest' (2011) shows that, of the 26 EU Member States surveyed, only Greece, Cyprus, Austria and Hungary have not exempted for-profit homes for the elderly from VAT, in the same way as non-profit homes are exempt. It should be noted that in Greece private nurseries, kindergartens and special schools are exempt from VAT as they are deemed to possess a 'social character'. Given the 'social character' of homes for the elderly, which, in the absence of public facilities in Greece, bear the main burden of caring for the elderly and given also the sharp fall in the incomes of the elderly and their families, will the Commission say:

1. How can the discrimination created both between the public and private sectors and between EU Member States be overcome?
2. Does it intend to review Article 132 in the light of the current financial crisis, so as not to leave each Member State free to interpret what is meant by 'social character' and to exempt private homes for the elderly from VAT? This would be a tangible act of social solidarity and offset cuts in pensions.