

**Question for written answer E-010132/2014
to the Commission**
Rule 130
Glenis Willmott (S&D)

Subject: VAT rates on home improvement for health reasons

VAT levels in the EU are set at a minimum of 15 %, with specific exceptions, listed in Annex III to the VAT Directive, to which reduced rates may be applied. Included in this list of exceptions are the renovation and repair of private dwellings. However, the VAT Directive does not appear to make exceptions for work carried out in order to reduce radon levels. Europeans have become increasingly aware of the high percentage of homes in the EU with dangerous levels of radon, and various health authorities, including the National Health Service in the UK, recommend that people take steps to reduce radon levels in their homes.

Would the Commission consider allowing a lower VAT rate for home improvements for health reasons, such as radon remediation?