

**Question for written answer E-001387/2015
to the Commission**

Rule 130

Javier Couso Permuy (GUE/NGL) and Marina Albiol Guzmán (GUE/NGL)

Subject: VAT on medical products

On 1 January 2015 Spain introduced new tax rates for medical and veterinary products and equipment. Specifically, the reduced rate of VAT ceased to apply. The products are now subject to the general rate of 21%, and, in some cases (e.g. medicinal substances) a rate of up to 500%. The reason given for this increase is the application of the EU Court of Justice's interpretation of Directive 2006/112/EC.

1. Does the Commission agree with the Court of Justice's interpretation?
2. If so, would the Commission consider launching a legislative initiative to amend the directive in question, protecting all medical and veterinary products, devices, items and equipment so that only the lowest rate applies?