

**Question for written answer E-004093/2015  
to the Commission**  
Rule 130  
**Miguel Viegas (GUE/NGL)**

Subject: Digital books

The Court of Justice of the European Union has just delivered its verdict against France and Luxembourg, ordering these countries to apply a different rate of VAT for paper and digital books. According to the European Union, the two categories of products should not be taxed in the same way. Most publishers dispute the decision of the Court of Justice of the European Union, because they believe that the value of a book does not depend on its format.

The European Commission's programme states that 'barriers to digital are barriers to jobs, prosperity and progress'. But this decision may go further and bring even stricter limitations. By declaring that reduced VAT schemes cannot be applied to services provided electronically, it may place limitations on price reductions of other digital assets which are distributed or provided to the user electronically.

I would like to ask the Commission whether the impact of this decision on the adoption of new technologies and new information media has been properly evaluated.

I would like to know what measures it is thinking of taking to ensure access to digital books in identical terms to their paper equivalents, with all the ecological advantages this will bring.