

**Question for written answer E-004355/2015**  
**to the Commission**  
Rule 130  
**Philippe Juvin (PPE)**

Subject: Reduced rate of VAT applied in France on electronic books

On 12 March 2015, the CJEU upheld the Commission's ruling that France cannot continue to apply a reduced rate of VAT on electronic books and must therefore apply the normal VAT rate of 20 % on the grounds that the VAT directive stipulates that the reduced rate of VAT is applicable only to the supply of books 'on all physical means of support'. The VAT directive would therefore exclude any possibility of applying a reduced rate to the supply of electronic books.

1. How is it possible to accept such a discriminatory regime, which obliges Member States to apply a higher rate of VAT to electronic books than that applied to printed books, while the Juncker Commission work programme is calling on Member States to develop digital services within one large single digital market? Does this ruling not go against this European strategy announced by President Juncker?
2. Does the Commission intend to amend this European VAT legislation so that Member States which wish to do so can implement a reduced rate for online cultural goods and services, thus avoiding any discrimination between works distributed offline and online?