

**Question for written answer E-004601/2015
to the Commission**
Rule 130
Alessia Maria Mosca (S&D)

Subject: Reduced VAT rates for all books within the EU

A subsidised VAT rate for e-books, introduced by France and Luxembourg in 2012, was recently rejected by the Court of Justice of the European Union. The Commission's appeal was upheld by the Court, which highlighted that, while European regulations do envisage the possibility of reduced VAT rates for books, this only applies to those on a physical medium constituting the fundamental part of the book (namely paper) and thus cannot be applied to services provided electronically. Given that the Commission is currently in the process of developing a new strategy for a digital single market, it would seem advantageous to use new digital resources to encourage the widest possible access to knowledge, culture and the promotion of cultural diversity in all Member States of the European Union.

- Does the Commission therefore not deem it appropriate to propose an amendment to European legislation currently in force, in order to allow reduced VAT rates to be applied to all books – regardless of whether they appear in print medium or in digital format, given that a book's content is the thing that defines it and not the methods which a reader uses to access it – but above all in order to put an end to the unjustified tax discrimination currently enforced on e-books?