

**Question for written answer E-004693/2015  
to the Commission**  
Rule 130  
**Ivan Jakovčić (ALDE)**

Subject: VAT in the catering industry

The catering industry generates a substantial part of the European gross national income and employs a large number of people. It is particularly important in large cities and tourist centres. Catering activity takes place under different business conditions in different EU countries with respect to the value-added tax applied which, depending on the type of catering services (restaurants, bars, etc.), varies from 5.5 % to more than 20 %. This also creates different business conditions for catering entrepreneurs depending on the country in question, which affects not only the catering industry but overall economic activity as well. In some Member States the difficult position of the catering business is due not only to the economic crisis but also to a large tax burden.

1. Does the Commission have data on VAT for catering activities by Member States and an analysis of its impact on the business?
2. Are there measures that could unify VAT and other taxes in the catering industry so as to place entrepreneurial businesses on an equal footing and provide equal opportunities, reduce tax payments and encourage new employment and higher consumption?