

**Question for written answer E-008292/2015
to the Commission**
Rule 130
Janice Atkinson (EFDD)

Subject: Single Digital Market Strategy - VAT on digital products

From 1 January 2015 UK businesses that sell digital content to other Member States and that had previously been exempt from paying VAT as they sold less than GBP 81 000 worth of goods per year were forced to register for VAT under new EU regulations.

What measures are contained within the Single Digital Market Strategy to protect small businesses from the financial burden of the new VAT rules?