

**Question for written answer E-008706/2015
to the Commission**

Rule 130

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Subject: Reduced VAT for e-books and printed books

In its ruling of 5 March 2015, the Court of Justice of the European Union informed France and Luxembourg that they could not unilaterally impose a reduced VAT rate on e-books, since this would be in breach of the European directive. While paper books are in crisis in Spain, there has been some growth in digital books. After Sweden and Denmark (25%), Spain is nevertheless the European Union country with the highest rate of cultural VAT (21%). The Spanish Federation of Book Chambers has submitted its 2015 integrated plan to promote books and reading to the Spanish government, containing a series of recommendations and criticising the fiscal measures that are hampering the marketing of books.

What steps will the Commission take to align VAT on digital and paper books at the lowest level, as a way of combating the economic crisis affecting the European publishing market?

Is the Commission aware of the disparity between cultural VAT rates in the Member States, and how will it harmonise them as part of its Europe 2020 Strategy for the European Digital Single Market?