

**Question for written answer E-009246/2015
to the Commission**
Rule 130
Remo Sernagiotto (PPE)

Subject: Taxation of maritime transport

In accordance with modifications introduced by Italy's 'Community law 2010', which brought Italian legislation into line with Council Directive 2006/112/EC, since 17 January 2012 VAT exemption in the maritime transport sector has applied only to 'vessels used for navigation on the high seas'.

This means that it is impossible for maritime transport operators to deduct the VAT incurred on provision of boats, spare parts, fuel, lubricating oils, equipment and personnel required for maintenance, or on services provided in relation to sea, lake, river and lagoon transport of persons for payment, if they conduct their business in 'urban' areas (i.e. not in the open sea).

In addition, in its Communication on the future of VAT in 2011, the Commission has announced its intention to propose a more neutral and simpler VAT framework for passenger transport activities.

In light of the aforesaid:

1. Is the Commission aware of the impact that the current VAT system is having on urban maritime transport operators, preventing them from deducting the VAT charged on purchases of goods and services for their boats?
2. What steps does it intend to take to tackle the problems caused by the current VAT legislation applicable in the passenger transport sector, while ensuring that the tax obligations in force do not lead to an increase in fares for end consumers?