

**Question for written answer E-012151/2015
to the Commission**
Rule 130
Morten Messerschmidt (ECR)

Subject: VAT in airport shops for travellers within and outside the EU

On 10 August 2015 the 'Daily Telegraph' published an article on why travellers have to show their boarding cards when shopping at airport shops. According to the article, the reason is that the shops want to know who is travelling to countries within and outside the EU for the purposes of the VAT reimbursement rules. The article also reveals that many British shops keep the VAT which customers travelling outside the EU would otherwise have been entitled to have reimbursed.

The Danish media have since followed this up with questions about airport shops in Denmark, and have found that VAT, which under the rules may be saved when purchasing goods to take outside the EU, goes towards reductions on goods that are staying within the EU. So if a traveller purchases a bottle of perfume when going to Thailand, it costs the same as if he had been going to Spain. In other words, customers travelling outside the EU pay a type of covert subsidy to travellers within the EU.

What is the Commission's view of this practice?

Does the Commission take the view that the practice engaged in by these shops is in accordance with EU rules?