

**Question for written answer E-006113/2016  
to the Commission**  
Rule 130  
**Sotirios Zarianopoulos (NI)**

Subject: Abolition of the VAT refund and exclusion of many farmers from the special VAT scheme

The Greek Government has adopted a law repealing the 3%VAT rebate to who supply products from farmers' markets or their own establishments or carry out supplies and exports of their products to another EU Member State. In addition, the new method of calculating the value of sales effectively excludes many farmers from the special VAT refund scheme.

This rule comes on top of other measures unfavourable to farmers (relating to taxation and social security payments, for example) recently imposed by the national Government and the EU authorities, affecting mainly low-income Greek farmers, including those who supply farmers' markets, and increasing the extortionate taxes being imposed on low-income medium-sized farms.

The explanatory memorandum to the proposed legislation states that '... it is necessary to end this concession, given that infringement proceedings have been initiated against Greece', on the grounds that the relevant VAT provision runs counter to Directive 2006/112/EC,

In view of this:

1. What is the Commission's position regarding the infringement proceedings that are targeting poorer medium-sized farms, effectively increasing their tax bill?
2. What view does it take of the fact that the CAP and the measures being taken by the Greek Government and the EU are effectively eliminating low-income medium-sized farms, with a view to concentrating farmland and farm produce in the hands of larger capitalistic undertakings?