

**Question for written answer E-001520/2018  
to the Commission**

Rule 130

**Liadh Ní Riada (GUE/NGL)**

Subject: VAT rate on provision of locum GPs

The Irish VAT system charges a rate of 23 % on the provision of locum general practitioners (GPs). Many non-profit out-of-hours GP services, such as Shannondoc in Ireland's Mid-West region, depend on locum doctors in order to provide medical cover. This is especially the case in rural areas, where there is a shortage of GPs.

Chapter 2 of Council Directive 2006/112/EC lists 'hospital and medical care and closely related activities' as activities exempted from VAT, and Annex III lists supplies and goods for which a reduced rate of VAT may apply, including 'provisions of medical and dental care [...] in so far as those services are not exempt.'

Does the Commission consider that the provision of locum GPs would fall under one or other of these categories for tax purposes?

Will the Commission comment on the application of VAT on locum GP services in Ireland, and its impact on the provisions of medical services to rural communities in Ireland?