

**Question for written answer E-004985/2018
to the Commission**
Rule 130
Deirdre Clune (PPE)

Subject: VAT rate for menstrual cups in Ireland

Single-use disposable feminine hygiene products, such as tampons, often contain plastic and can be produced in a chemically or resource-intensive manner, entailing environmental costs. Against this backdrop, we should try to encourage the use of sustainable non-disposable products where possible, both in this area and in others, as we try to reduce our use of single-use plastics and cut plastic waste.

In Ireland, menstrual cups are subject to a 23 % standard rate of VAT. This could be a significant barrier to the wider use of a more sustainable product.

Can the Commission provide an update on the proposal to amend the Value Added Tax (VAT) Directive¹ as regards VAT rates in the context of a Member State applying a reduced rate or an exemption with deductibility on the VAT paid at the previous stage on an item?

In the Commission's view, and taking account of the fact that health policy is a responsibility of the Member States, would it now be possible, in order to benefit the final consumer, for a Member State to apply a lower VAT rate on products such as menstrual cups?

¹ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax — OJ L 347, 11.12.2006, p. 1.