

**Question for written answer E-003041/2019  
to the Commission**

Rule 138

**Marco Campomenosi (ID), Alessandra Basso (ID) and Alessandro Panza (ID)**

Subject: Putting driving tuition on the same footing as school or university education

The Court of Justice of the European Union (CJEU) recently decided (case C-449/17) that the concept of 'school or university education', within the meaning of Article 132(1)(i) and (j) of Directive 2006/112/EC, does not cover tuition provided by a driving school for the purpose of acquiring licences in categories B and C1, excluding it from the list of VAT-exempt activities in the public interest.

It should be borne in mind that, until then, tuition for the purpose of acquiring driving licences was exempt from VAT in Italy, and that VAT rates vary significantly in the EU. Learning to drive, although not academic or varied in the same way as school or university education, should be considered in the public interest because it gives citizens an essential life skill. What is more, having a driving licence should be considered one of the main tools for achieving the full mobility of goods, people and services in the context of the EU's single market.

1. What view does the Commission take of the principle set out by the CJEU in the judgment for Case C-449/17?
2. Does it believe that Directive 2006/112/EC needs to be revised or does it plan to introduce any new initiatives in this area?