

ORAL QUESTION H-0613/03

for Question Time at the part-session in October 2003
pursuant to Rule 43 of the Rules of Procedure
by Richard Howitt
to the Commission

Subject: Imposition of value added tax on aids and equipment for independent living by people with disabilities

In the current review of the sixth VAT directive (77/388/EEC¹), what problems has the Commission identified which has led it to recommend the imposition of VAT on aids and equipment used by Europe's 37 million disabled people? Which studies has it undertaken concerning the possible impact on disabled people, particularly those with severe or multiple disability, and what findings have emerged? Will it consider withdrawing this proposal?

Tabled: 07.10.2003
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¹ OJ L 145, 13.6.1977, p. 1.