

**Question for written answer P-004732/2016
to the Commission**
Rule 130
Pablo Zalba Bidegain (PPE)

Subject: Boosting the birth rate in the EU

Plummeting birth rates and an increasingly aging population together pose a challenge for the EU. Addressing future challenges such as paying for old-age pensions will only get harder. With a view to reversing this trend, steps need to be taken to boost birth rates.

Such measures must be cross-cutting and address all areas, including fiscal space. One example is nappies – a basic and necessary good – which are subject to the standard rate of VAT since they are, incomprehensibly, not considered to be a basic necessity.

Nappies represent an unavoidable expense for any family with children, and a major sacrifice for many low-income families. It is incomprehensible that reduced rates of VAT do not apply to nappies while other products that are not considered to be basic necessities do qualify.

This must be remedied as soon as possible.

How does the Commission intend to address this state of affairs?

In its Action Plan on VAT of April 2016, the Commission stated its aim of reviewing the list of goods and services eligible for reduced rates. Does it intend to include nappies on the list?