



**2016/0374(CNS)**

28.3.2017

# **AMENDMENTS**

## **3 - 8**

**Draft opinion**  
**Bogdan Andrzej Zdrojewski**  
(PE601.090v01-00)

on the proposal for a Council directive amending Directive 2006/112/EC, as regards rates of value added tax applied to books, newspapers and periodicals

Proposal for a directive  
(COM(2016)0758 – C8-0529/2016 – 2016/0374(CNS))



**Amendment 3**  
**Silvia Costa, Luigi Morgano**  
**Proposal for a directive**  
**Recital 1 a (new)**

*Text proposed by the Commission*

*Amendment*

**(1a) In its resolution on the future of VAT<sup>1a</sup>, the European Parliament recalled that one of the key features of VAT is the principle of neutrality and, for that reason, it argued that ‘all books, newspapers and magazines, regardless of format, should be treated in exactly the same way’.**

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**<sup>1a</sup> European Parliament resolution of 13 October 2011 on the future of VAT (TA(2011)0436)**

Or. en

**Amendment 4**  
**Liadh Ní Riada**  
**Proposal for a directive**  
**Recital 2**

*Text proposed by the Commission*

*Amendment*

(2) In line with the Commission's Digital Single Market Strategy<sup>8</sup> and in order to keep abreast of technological progress in a digital economy, Member States should be enabled to align the VAT rates for electronically supplied publications with lower VAT rates for publications on any means of physical support.

(2) In line with the Commission's Digital Single Market Strategy<sup>8</sup> and in order to keep abreast of technological progress in a digital economy, ***in order to stimulate innovation, creation, investment and the production of new content, and in order to facilitate digital learning, knowledge transfer and the access to, and promotion of, culture in the digital environment***, Member States should be enabled to align the VAT rates for electronically supplied publications with lower VAT rates for publications on any means of physical support. ***Revenue raised by aligning the electronic and physical***

*VAT rates should be reinvested to ensure the growth of the sector.*

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<sup>8</sup> COM(2015) 0192 final

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<sup>8</sup> COM(2015) 0192 final

Or. en

**Amendment 5**  
**Dominique Bilde**  
**Proposal for a directive**  
**Recital 2**

*Text proposed by the Commission*

(2) In *line with the Commission's Digital Single Market Strategy and* in order to keep abreast of technological progress in a digital economy, Member States should be enabled to align the VAT rates for electronically supplied publications with lower VAT rates for publications on any means of physical support.

*Amendment*

(2) In order to keep abreast of technological progress in a digital economy, Member States should be enabled to align the VAT rates for electronically supplied publications with lower VAT rates for publications on any means of physical support.

Or. en

**Amendment 6**  
**Silvia Costa, Luigi Morgano**  
**Proposal for a directive**  
**Recital 2 a (new)**

*Text proposed by the Commission*

*(2a) The possibility for Member States to apply reduced, super-reduced or zero rates to printed publications and electronic publications should ensure the transfer of economic benefits to consumers, thus promoting reading, and also to publishers, thus encouraging investment in new content and, in the case*

*Amendment*

*of newspapers and magazines, reducing reliance on advertising.*

Or. en

**Amendment 7**  
**Dominique Bilde**

**Proposal for a directive**  
**Recital 4**

*Text proposed by the Commission*

(4) Since 1 January 2015, VAT on all electronically supplied services has been levied in the Member State where the customer is based. Given the implementation of the destination-based principle, it is no longer necessary to apply the standard rate to electronically supplied publications *in order to ensure the establishment and the functioning of the internal market and to avoid distortion of competition.*

*Amendment*

(4) Since 1 January 2015, VAT on all electronically supplied services has been levied in the Member State where the customer is based. Given the implementation of the destination-based principle, it is no longer necessary to apply the standard rate to electronically supplied publications.

Or. en

**Amendment 8**  
**Dominique Bilde**

**Proposal for a directive**  
**Recital 5**

*Text proposed by the Commission*

(5) In order to prevent an extensive use of reduced VAT rates to audio-visual content, Member States should be enabled to apply a reduced rate to books, newspapers and periodicals, only if these publications, both on any means of physical support or electronically supplied, do not wholly or predominantly consist of

*Amendment*

(5) In order to prevent an extensive use of reduced VAT rates to audio-visual content, Member States should be enabled to apply a reduced rate to books, newspapers and periodicals, only if these publications, both on any means of physical support or electronically supplied, do not wholly or predominantly consist of

music or video content.

music or video content. *Taking into account the importance of facilitating access to books, newspapers and periodicals for persons who are blind, visually impaired or otherwise print-disabled, adapted and audio electronic books, newspapers and periodicals are to be understood as not wholly or predominantly consisting of music or video content. Therefore, reduced VAT rates can also be applied to those formats.*

Or. en