



EUROPEAN PARLIAMENT

2009 - 2014

Plenary sitting

15.11.2011

B7-0611/2011

MOTION FOR A RESOLUTION

further to Question for Oral Answer B7-0648/2011

pursuant to Rule 115(5) of the Rules of Procedure

on the modernisation of the VAT legislation in order to boost the digital single market

Cornelis de Jong, Marie-Christine Vergiat
on behalf of the GUE/NGL Group

B7-0611/2011

European Parliament resolution on the modernisation of the VAT legislation in order to boost the digital single market

The European Parliament,

- having regard to Rules 115(5) and 110(2) of its Rules of Procedure,
- A. whereas all cultural goods, in any format, *are* public goods with strong externalities that are not only economical but also social and therefore, should be accessible to every person living in European Union;
- B. whereas the current wording of Annex 3 of Directive 2006/112/EC is a barrier to the access of cultural goods to every person living in the EU;
- C. whereas under the current legal framework, Member States may apply reduced rates for example for the supply of books on all physical means, while e-books are subject to a standard VAT rate of at least 15 percent;
- D. whereas an independent study commissioned by DG TAXUD supports this idea as it demonstrated the importance of extending reduced VAT rates to cultural goods and sectors that are under-consumed;
- 1. Calls the Commission and the Member States to put forward a coherent and friendly VAT taxation policy for the cultural goods, irrespective of the format physical and/or digital; stresses that the content in any format provides the same cultural and educational benefits for the consumers;
- 2. Stresses that it is essential to allow Member States to apply a reduced VAT rate for all cultural goods and services, independently of their delivery mode and in particular in the online environment;
- 3. Urges the EU Commission to put forward without delay measures modernizing the EU tax policy, and making it fit for the digital environment;
- 4. Considers unacceptable that different VAT rates apply to the same piece of music, film or any other protected work, when they are sold online or on the traditional offline market;
- 5. Instructs its President to forward this resolution to the Council, the Commission and the governments and parliaments of the Member States.