

EUROPEAN PARLIAMENT

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WRITTEN DECLARATION

pursuant to Rule 116 of the Rules of Procedure

by Dariusz Maciej Grabowski and Tadeusz Zwiefka

on lowering VAT on sound recordings

Lapse date: 7.5.2009

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Written declaration on lowering VAT on sound recordings

The European Parliament,

- having regard to the Commission study entitled 'The Economy of Culture in Europe',
 - having regard to the studies commissioned by the International Federation of the Phonographic Industry (IFPI),,
 - having regard to the major budgetary losses suffered by Member States as a result of phonographic piracy,
 - having regard to Rule 116 of its Rules of Procedure,
- A. whereas the laws of the Member States penalise discrimination in connection with cultural goods, and whereas sound recordings are subject to high rates of VAT while much lower – or even zero – rates apply for books and magazines,
- B. whereas a lower rate of VAT on sound recordings would significantly boost sales of legal recordings and, at the same time, foster the dissemination of cultural goods and educational materials,
- C. whereas electronic media are playing an ever-greater role in the dissemination of educational materials and cultural goods (music recordings, audio books and magazines, etc.),
- D. whereas providing access to affordable music recordings is a means of promoting equal opportunities for, among others, young people and visually impaired persons, particularly in a time of crisis,
- E. whereas the audiovisual industry employs several million people and has an estimated revenue of tens of billions of euros,
1. Calls on the Commission and the European Council to take swift action to lower VAT on sound recordings;
 2. Instructs its President to forward this declaration, together with the names of the signatories, to the Commission, the Council and the parliaments of the Member States.