

WRITTEN QUESTION E-2971/01
by Alejandro Agag Longo (PPE-DE)
to the Commission

Subject: Reduced VAT for amusement parks, animal and similar cultural facilities

Whereas in Article 12 of Council Directive 77/388/EEC¹ of 17 May 1977 (Sixth VAT Directive), as modified by Council Directive 92/77/EEC² of 19 October 1992 (approximation of VAT rates), lays down that from 1 January 1993, Member States may apply one or two reduced rates. These reduced rates may not be lower than 5%, and shall apply only to supplies of categories of goods and services specified in Annex H,

Whereas category 7 of Annex H refers to 'admissions to [...] amusement parks, [...] zoos, [...] and similar cultural events and facilities', although such activities are not defined in the Sixth VAT Directive,

Whereas the activities of aquatic, botanic, animal and mechanical amusement parks demand that they come under the activities recognised in category 7 of Annex H of the Sixth VAT Directive and, therefore, may benefit from the application of the reduced VAT rates to admission charges to their facilities, in implementation, inter alia, of the principles of VAT uniformity, the inherent fiscal neutrality of the common VAT system and the elimination of distortions of competition in the single market,

1. Does the Commission believe that the activities of aquatic, botanic, animal and mechanical amusement parks should be judged as being the same as the activities of amusement parks, zoos and similar cultural events and facilities, within the meaning of Annex H, category 7, of the Sixth VAT Directive?

2. If not, does the Commission intend to assess whether the activities of aquatic, botanic, animal and mechanical amusement parks should be included within the categories which may benefit from the implementation by the Member States of a reduced VAT rate, within the meaning of Annex H of the Sixth VAT Directive, and, if appropriate, include a proposal that they should be so included in its forthcoming two-yearly report?

¹ OJ L 145, 13.6.1977, p. 1.

² OJ L 316, 31.10.1992, p.1.