

WRITTEN QUESTION E-1636/03
by Bartho Pronk (PPE-DE)
to the Commission

Subject: Sixth VAT Directive

The Sixth VAT Directive (Directive 77/388/EEC¹ on the harmonisation of the laws of the Member States relating to turnover taxes - Common system of value added tax: uniform basis of assessment) covers immovable property among other things. In Ireland stamp duty is frequently levied on newly built properties in addition to VAT. It is doubtful whether the uniform basis of assessment within the meaning of the Sixth VAT directive is applied when stamp duty is levied.

1. Does the Commission consider that the simultaneous imposition of stamp duty and VAT is in breach of the VAT Directive? Is there any case law relating to this matter?
2. Are such taxes compatible with other European legislation on freedom of movement?

¹ OJ L 145, 13.6.1977, p. 1.