

WRITTEN QUESTION E-0482/06  
by Antoine Duquesne (ALDE)  
to the Commission

Subject: Implementation by Belgium of the Sixth VAT Directive as regards the paramedical professions

Can the Commission state whether Belgium has properly implemented the objectives laid down in the Sixth VAT Directive - Council Directive 77/388/EEC of 17 May 1977<sup>1</sup> on the harmonisation of the laws of the Member States relating to turnover taxes - Common system of value added tax: uniform basis of assessment.

More specifically, can the Commission state whether it believes Belgium to have implemented correctly the exemption for provision of medical treatment in the exercise of the paramedical professions, as defined by the Member State concerned? Is this exemption in fact being applied correctly? What are the principles that apply to this exemption from VAT?

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<sup>1</sup> OJ L 145, 13.6.1977, p.1.