

WRITTEN QUESTION E-1016/09  
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to the Commission

Subject: Tax discrimination against mobile-home occupants in the Netherlands

The caravan law was abolished in 1999 in the Netherlands, so that mobile homes are not now placed on the same footing as other types of accommodation, including for tax purposes. According to the Dutch State Secretary for Finance, Jan Kees de Jager, however, mobile homes are not in fact on the same tax footing as other types of accommodation, because value-added tax (VAT) has to be paid on caravan rental. The rationale for this is based, according to the State Secretary, on European legislation.

1. Which European legislation governs the tax regime for caravan rental in the European Union?
2. To what extent is the Netherlands State Secretary's assumption that caravan rental is subject to a different tax regime from other types of accommodation correct?
3. Is the tax system applied to caravan rental in the Netherlands discriminatory in comparison with other types of accommodation?
4. If so, is the Commission prepared to rectify this unjust situation in the Netherlands without delay?