

**Question for written answer E-4592/2010
to the Commission**
Rule 117
Zbigniew Ziobro (ECR)

Subject: VAT on pro bono legal services

In certain Member States, the imposition of VAT on unpaid legal services is proving to be an intractable problem.

Legal advisers and lawyers who provide unpaid legal assistance to people of limited means must themselves subsidise this activity. If a person whose financial position would prohibit them from seeking paid legal advice requests such assistance, not only must it be given for free, but VAT and income tax must also be paid on it. The Ministry of Finance is responsible for taking decisions on the granting of VAT exemptions. However, as noted by the Polish Ministry of Finance, it is not clear how unpaid legal advice should be dealt with under EU law.

In this connection, what practical steps does the Commission intend to take in order to harmonise national practices in this area?