

**Question for written answer E-007870/2012
to the Commission**

Rule 117

Frieda Brepoels (Verts/ALE)

Subject: VAT - restrictions on the entitlement to deduct - movable business assets

Since my Written Question E-003640/2012 was not answered in full, I should like to put the following question to the Commission once again.

Under Article 168a(2) of Directive 2006/112/EC, inserted by means of Article 1(12) of Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax, Member States have the option of extending the restriction on the entitlement to deduct provided for in Article 168a(1) of Directive 2006/112/EC to goods other than immovable property.

In accordance with Article 2(2) of Directive 2009/162/EU, Member States must communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by that directive.

Which Member States have made use of the option provided for in Article 168a(2) of Directive 2006/112/EC, inserted by means of Article 1(12) of Directive 2009/162/EU?