

**Question for written answer E-005749/2013  
to the Commission**  
Rule 117  
**Raimon Obiols (S&D)**

Subject: VAT increase in Spain in the cultural sector

The measure adopted by the Spanish Government to increase VAT on cultural goods and services by 13% (from 8% to 21%) makes it more difficult for a part of society to access culture and puts a brake on the country's cultural development. Furthermore, this measure may be considered to contradict the provisions of Article 44 paragraph 1 of the Constitution, which states: 'The public authorities shall promote and supervise access to culture, which is everyone's entitlement'.

In a report published in 2011, the European Parliament's Committee on Culture and Education called for 'harmonisation of VAT measures as one of the possible avenues for future development of EU tax legislation. In making these changes, care must be taken not to ruin what has been achieved with the VAT exemptions for culture mentioned in the study, and the lead given by States in granting favourable and exemplary conditions for cultural goods and services should be followed'.

The trend in all EU countries is to apply reduced VAT rates to culture.

- Does the Commission have data to assess the impact on the development and consumption of cultural goods and services in Spain?
- Does the Commission plan to draw up measures to harmonise VAT rates, especially in the cultural sector, as requested by the EP?
- Does the Commission believe some initiative should be adopted against decisions that run counter to the objectives of the Green Paper on the future of VAT, published in December 2010?