

**Question for written answer E-012938/2013
to the Commission**
Rule 117
Pat the Cope Gallagher (ALDE)

Subject: VAT rate on automated external defibrillators in Member States

The removal of VAT from automated external defibrillators would make such devices more affordable to communities, sports clubs and individuals, with clear public health benefits.

The VAT rate in Ireland on automated external defibrillators is set at 23 %. Can the Commission state whether or not VAT is applied to defibrillators in other Member States? If so, can the Commission provide the exact VAT rate applied to defibrillators in each Member State?