

**Question for written answer E-002386/2015
to the Commission**

Rule 130

Pervenche Berès (S&D) and Christian Ehler (PPE)

Subject: VAT on digital books

Digitisation opens up many new possibilities for cross-border trade. The application of a reduced rate of VAT to eBooks – as already applies to paper books in much of the EU – would have positive cultural, social and economic effects and put an end to the current distortion of competition.

Can the Commission provide an assessment of the application by Member States of differing rates of VAT to digital books, together with a comparison with the same titles sold in paper form?

What follow-up action will the Commission take in response to the request made by the European Parliament, in its resolution of 17 November 2011, for the modification of Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, in order to allow Member States, by means of a flexible mechanism, to apply a reduced or extremely reduced rate of VAT to both paper books and digital books? When does the Commission intend to propose a revision of this Directive and what will the general thrust of this revision be?

In this context, how can the Commission explain that the Court of Justice has used the accelerated procedure in respect of France and Luxembourg that apply reduced VAT rates to downloadable eBooks?