

**Question for written answer E-001601/2018
to the Commission**
Rule 130
Miriam Dalli (S&D)

Subject: Infringement proceedings against Malta regarding VAT

The Commission has opened infringement proceedings against Malta with regard to the application of VAT on the provision of yachts. The guidelines issued by the Maltese VAT Department regarding the VAT treatment of yacht leasing have always been in line with EU laws, including the principles enshrined in the VAT Directive.

Can the Commission explain why it has decided to open infringement proceedings against Malta?