

**Question for written answer E-002677/2019  
to the Commission**

Rule 138

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Subject: Problems with driving schools applying VAT

Following the judgment handed down by the Court of Justice of the European Union in case C-449/17, the Italian Tax Agency has formalised its own interpretation, under which driving schools' educational requirements are not considered on a par with those of schools and universities and therefore cannot be exempted from VAT.

In its resolution 79 of 2 September 2019, the Tax Agency states that driving schools' activities must always be subject to the standard VAT rate (22%); that a driving school must issue a debit note showing the VAT not originally included for all its operations from 1 January 2014 that were handled as exempt from VAT; that a supplementary annual VAT declaration must be drawn up and a (debit or credit) balance must be established for each year.

Thus, regardless of whether they had been complying with Presidential Decree 633/72 as the Tax Agency itself indicated that they should in a 2005 resolution and a 2008 circular, driving schools are having to apply VAT retroactively to activities dating from 2014 to today, which will inevitably result in the bankruptcy of hundreds of schools, as the full burden for paying the VAT falls on them rather than the end consumers, who may prove difficult to track down after such a long time or be unwilling to pay. Does the Commission believe that this is fair?