

**Question for written answer E-001156/2021  
to the Commission**

Rule 138

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Subject: Reduced VAT rates for equestrian and equine activities

In Europe, breeding, sport and leisure, racing and employment in the equestrian and equine sector are agricultural activities which are well established in our territories. They actively contribute to the dynamism of rural areas and are still today activities which are sometimes performed by low-skilled workers. Pony clubs and equestrian centres are important private sports employers.

Since 2012, following a decision of the Court of Justice of the European Union, several Member States have done a U-turn with respect to the application of a reduced VAT rate for equestrian and equine activities, a move which has had extremely harmful consequences for the sector. The health crisis linked to COVID-19 compounds this precarious economic situation.

A reduction in taxation would meet the challenges of employment, sustainable tourism, access to sport for all, including people with disabilities, and equine well-being, all of which the EU promotes. It would fit perfectly with the Commission's ambition and long-term vision for rural areas.

The finalisation of the reform of VAT rates, proposed in January 2018 by the Commission, is a priority for the Portuguese Presidency of the Council.

How does the Commission intend to support the Council in finalising the current reform?