

**Question for written answer E-004142/2021
to the Commission**

Rule 138

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Subject: Tax treatment of cosmetic surgery procedures and legal certainty in EU law

VAT on cosmetic surgery procedures is an issue that is creating serious uncertainties over how the tax rules should be applied and for work done by specialist personnel. The type of procedures involved is the main matter at issue.

As these procedures are genuine medical care services connected to the physical and mental well-being of the person concerned and must, by law, be performed by qualified medical personnel, cosmetic surgery procedures would not normally be subject to VAT, as specifically laid down in Article 132 of Directive 2006/112/EC.

Rulings by the Court of Justice of the European Union, however, show that this whole issue remains very complex. In the 'PFC Clinic' judgment of 21 March 2013, the Court declared that protection of health is the sole criterion for medical procedures being exempted from VAT.

This judgment has led to a number of very different interpretations which have only in some cases taken account of the importance of the psychological aspect when it comes to determining whether a particular cosmetic surgery procedure is therapeutic. All this has created disparities in how the VAT exemption is applied within Italy and the EU.

In light of this, what specific steps will the Commission take to establish the legal certainty in EU law which all operators in the sector need.