

ORAL QUESTION H-0581/03

for Question Time at the part-session in October 2003

pursuant to Rule 43 of the Rules of Procedure

by Neil MacCormick

to the Commission

Subject: VAT derogation in respect of motorcycle crash helmets

The Sixth VAT Directive 77/388/EEC¹ is currently under review. Schedule H to the Directive lists the goods and services to which reduced VAT rates may be applied. The UK currently has a derogation allowing it to apply a zero rate of VAT to personal protective equipment.

Given the great importance of crash helmets to road safety for motorcyclists, and given the popularity among younger citizens, does the Commission agree that derogations from VAT regulations permitting zero rating for safety equipment of this kind should be sustained?

Tabled: 01.10.2003

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¹ OJ L 145, 13.6.1977, p. 1.