

ORAL QUESTION H-0852/05  
for Question Time at the part-session in October 2005  
pursuant to Rule 109 of the Rules of Procedure  
by Den Dover  
to the Council

Subject: Reduced rates of VAT

Why has the Presidency not made any progress towards a unanimous agreement in Council to renew or make permanent Directive 1999/85/EC<sup>1</sup> which allows Member States to apply reduced VAT rates for renovation and maintenance work on residential property? How well would such a VAT incentive scheme, encompassing both renovation and maintenance work on residential dwellings and energy-efficient building work, complement the Lisbon Strategy and jobs and the EU's aim to cut carbon emissions while maximising energy efficiency? To what extent does the Presidency agree that such a provision should cover the alteration of buildings to meet the special requirements of vulnerable people such as the old and the disabled? What interim measures will the Presidency propose, both now and to the next Presidency, so as to ensure that homeowners and construction companies are protected from additional VAT in the event that the Council fails to reach agreement before the Directive expires on 31 December 2005?

Tabled: 11.10.2005  
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<sup>1</sup> OJ L 277, 28.10.1999, p. 34.