

ORAL QUESTION H-1103/05
for Question Time at the part-session in December 2005
pursuant to Rule 109 of the Rules of Procedure
by Den Dover
to the Council

Subject: Reduced VAT rates

Why has the Presidency not made any progress towards securing unanimous agreement in Council to renew or to make permanent Directive 1999/85/EC¹ which allows Member States to apply reduced VAT rates to 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 on 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 with a view to ensuring that homeowners and construction companies are protected from additional VAT in the event that Council fails to reach an agreement before the Directive expires on 31 December 2005?

Tabled: 01.12.2005
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¹ OJ L 277, 28.10.1999, p. 34.