

ORAL QUESTION H-0835/06  
for Question Time at the part-session in October 2006  
pursuant to Rule 109 of the Rules of Procedure  
by Lidia Geringer de Oedenberg  
to the Commission

Subject: VAT on donations in Poland

One of the results of the amendment of Polish VAT law to bring our law into line with EU provisions is the introduction of VAT on donations. In the past, taxpayers giving goods away to the needy calculated the tax payable on the basis of the goods' actual value, whereas now they must do so on the basis of their purchase price. This arrangement is significantly less favourable for firms which, for instance, wish to donate food reaching its sell-by date or computers that are a few years old.

What steps does the Commission intend to take to encourage potential donors to give more help to the needy when the tax payable on donations is often higher than the market value of the goods being donated?

Tabled: 02.10.2006  
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