ORAL QUESTION H-0722/07 for Question Time at the part-session in October 2007 pursuant to Rule 109 of the Rules of Procedure by Jan Andersson to the Commission

Subject: VAT on audio books

In Sweden, VAT has been levied on books at a rate of 6% since 2002. The rate is the same for printed books and audio books. The text of printed books is reproduced identically in audio books.

The market for audio books is growing, and more and more people are using them nowadays. Audio books are of very special importance to the visually impaired and to people with reading and writing difficulties. The Commission now plans to bring infringement proceedings against Sweden to compel it to increase the rate of VAT on audio books.

Why is the Commission demanding that different rates of VAT be applied to printed books and to audio books, when the text is identical?

Would not different VAT rates discriminate against the visually impaired and people with reading and writing difficulties?

Tabled: 26.09.2007

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