

ORAL QUESTION WITH DEBATE O-0097/05

pursuant to Rule 108 of the Rules of Procedure

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to the Council

Subject: Application of a reduced VAT rate to products and services essential to the welfare of children

Annex H to the 6<sup>th</sup> VAT Directive (77/388/EC<sup>1</sup>) lists the goods and services to which a reduced VAT rate of no less than 5% may be applied. It should be noted, however, that this list makes practically no reference to products and services necessary to the welfare of children. The only products or services for infants mentioned in Annex H are children's car seats and provision of books, including colouring and drawing books.

Given that 15% of Europe's citizens are threatened with poverty (Eurostat statistics) and bearing in mind the serious demographic problems faced by the European Union, it is becoming increasingly necessary to take appropriate measures to ensure that couples can have the number of children they want without being exposed to economic problems.

In view of the above, does the Council envisage including in Annex H to the 6<sup>th</sup> VAT Directive products that are absolutely necessary to children's wellbeing (e.g. clothes, shoes, pacifiers, babies' bottles, bottle-warmers, buggies, etc.), as well as childcare services, in order to help reduce the costs of households with children, particularly those faced with economic difficulties or poverty?

Tabled: 18.10.2005

Forwarded: 19.10.2005

Deadline for reply: 09.11.2005

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<sup>1</sup> OJ L 145, 13.6.1977, p. 1.