

WRITTEN QUESTION P-5579/07  
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to the Commission

Subject: Regional taxes in Sardinia (Italy)

In written questions P-0002/07 and P-0003/07 of 10 January 2007, the Commission was asked whether, in passing Regional Law No 4 of 11 May 2006 on 'various provisions concerning revenue, reclassification of expenditure and social and development policies' and in particular Articles 2, 3 and 4 thereof, which introduced a regional tax on additional income from second homes, a regional tax on second homes used for tourist purposes and a regional tax on leisure craft and aircraft, the Council of the Autonomous Region of Sardinia (Italy) had infringed the Community principles of non-discrimination and the free movement of persons, goods, capital and services by introducing regional taxes which affected people who were not resident or domiciled in Sardinia.

In its reply of 12 February 2007, the Commission explained that Member States may, in specified circumstances, apply tax rules providing for differential treatment on the basis of a person's residence.

The Commission also announced that it would be considering whether, in the case in question, taxes which applied solely to persons who were not resident in the Autonomous Region of Sardinia could amount to discrimination on the grounds of nationality and so constitute a breach of Community law, in which case it would initiate the procedure provided for under Article 226(1) of the Treaty establishing the European Community.

Despite these developments, the tax introduced by the Autonomous Region of Sardinia is still in force at present, even though the Italian Government has lodged a complaint with the Constitutional Court for infringement of Articles 3 and 53 of the Constitution, which prohibits unequal treatment in equivalent situations.

Once again, those principally affected are the communes and trade organisations involved in middle-to-up-market tourism, due to a steep fall in the volume of business of ports and related sectors, in line with the significant decline recorded in the number of vessels not owned by Sardinian residents passing through Sardinian ports.

It should also be noted that these taxes on second homes tend to duplicate taxes which already exist under national law and consequently are neither different in kind from, nor supplementary to, national taxes, conditions which must be fulfilled if an autonomous region is to use its power to levy taxes.

In the light of the foregoing, the Commission is asked once again to determine whether, under Article 226 of the ECT, these taxes are in breach of Community principles, affecting as they do people who are not resident in Sardinia?

What measures does the Commission suggest to remedy the situation?