

**Question for written answer P-003665/2011
to the Commission**
Rule 117
Lena Ek (ALDE)

Subject: Rules concerning VAT on non-profit-making associations

On 31 March the Commission decided that non-profit-making associations in Sweden should be compelled to pay VAT. This decision is a death-blow to the voluntary sector and civil society in Sweden.

The suggestion that the rules which currently apply in Sweden distort competition is unreasonable and quite detached from reality. Selling cakes and sausages at a football ground during a children's match does not compete with the operations of cafés or fast-food stands.

Rather, the income from such activities helps associations to operate under reasonable economic conditions. The strong voluntary sector in Sweden is dependent on such income.

This decision is particularly ironic bearing in mind that 2011 is the European Year of Volunteering. Among the objectives for the year, it is intended that the EU should 'seek to create an environment which promotes voluntary work' and that it should 'strengthen voluntary organisations'.

1. How does the decision to compel non-profit-making associations to pay VAT promote the stated objectives of the European Year of Volunteering?
2. Is it reasonable to impose punitive taxation on voluntary work?
3. Has the Commission performed an impact assessment to assess the likely effects of its decision on the voluntary sector?