

**Question for written answer P-003165/2018
to the Commission**
Rule 130
Brian Hayes (PPE)

Subject: VAT on sun cream

EU VAT rules state that 'pharmaceutical products for healthcare use' are eligible for reduced VAT rates.

Given the importance of sun cream and the protection it offers against harmful sunrays, can the Commission answer the following questions:

1. Is sun protection cream eligible for reduced VAT under EU VAT rules?
2. Are individual Member States permitted to reduce VAT on these products?