



Parlamentariske forespørgsler og spørgsmål

15. juli 2008

E-4049/08

SKRIFTLIG FORESPØRGSEL af Proinsias De Rossa (PSE) til Kommissionen

Om: Moms på defibrillatorer



Ifølge den irske hjerteforening dør ca. 5 000 mennesker årligt i Irland på grund af pludseligt hjerteanfald. Borgere, sportsorganisationer og frivillige grupper anvender i stigende grad fundraising med henblik på at anskaffe defibrillatorer til fælles brug og gruppeanvendelse. På nuværende tidspunkt opkræves der fuld moms af disse, dvs. 21 %.

Er anskaffelse af sådant udstyr under den aktuelle EU-lovgivning berettiget til anvendelse af reduceret sats eller nulsats, idet anskaffelse af sådant udstyr klart kan anses for at være i offentlighedens interesse?

Vil Kommissionen i forbindelse med sin iværksættelse af en gennemgang af den eksisterende lovgivning om reducerede momssatser i 2008 overveje at inddrage den form for medicinsk udstyr, som samfundet, frivillige grupper og sportsgrupper anskaffer inden for kategorierne på listen i bilag III til EU's momsdirektiv (2006/112/EF ⁽¹⁾)?

Kan Kommissionen yderligere bekræfte, at der ikke i EU-lovgivningen er noget til hinder for, at medlemsstaterne får kompensation for moms, de har betalt, og som de ikke kan få tilbage, i form af skattelettelser, tilskudsmekanismer eller andre midler uden for momssystemet?

⁽¹⁾ EUT L 347 af 11. 12. 2006, s. 1.

Forespørgslens originalsprog: **EN**

EFT C 40 af 18/02/2009
EFT C 999 af 01/01/2009

Seneste opdatering: 22. juli 2008

Juridisk meddelelse



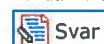
Parlamentariske forespørgsler og spørgsmål

14. juli 2008

E-3975/08

SKRIFTLIG FORESPØRGSEL af Avril Doyle (PPE-DE) til Kommissionen

► Om: Nødvendig undtagelse i EU's momsdirektiv



I forbindelse med Kommissionens meddelelse til Rådet og Europa-Parlamentet om andre momssatser end de almindeligt gældende momssatser (SEK(2007) 910) vil Kommissionen overveje at anbefale en fritagelse for handelssatserne til moms på defibrillatorer, som anvendes af frivillige, ikkeerhvervsmæssige lokalsamfundsgrupper?

En sådan fritagelse ville være et meget vigtigt bidrag til den finansiering, der er nødvendig for leveringen af defibrillatorer til lokalsamfundsgrupper, som yder en uvurderlig service.

Forespørgslens originalsprog: **EN**

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Dette dokument er ikke tilgængeligt på dit sprog og du får det derfor på et andet sprog (de tilgængelige sprog ses på sprogbjælken).

Parliamentary questions

3 September 2008

E-3975/08

E-4049/08

Joint answer given by Mr Kovács on behalf of the Commission

Written questions : E-3975/08 , E-4049/08

Value added tax (VAT) is a consumption tax for which the main rules are laid down by Community directives, and particularly the VAT Directive⁽¹⁾. With regard to rates, that directive provides that the standard rate is to apply in principle to the supply of goods and the provision of services. That rate must not be lower than 15 %. Member States may also apply either one or two reduced rates. The reduced rates must not be lower than 5 % and they are to apply only to the supply of goods and the provision of services in the categories referred to in Annex III to the VAT Directive. Since medical instruments and apparatus such as defibrillators do not form part of that Annex III, the standard rate therefore applies to these goods.

Zero rates are exceptions to the normal rules applicable to VAT rates. They form part of temporary specific derogations granted to certain Member States, on the grounds that they were in force before 1 January 1991. Zero rates must be restricted to the products and services to which they were applied at that time. They are subject to strict interpretation and their scope must not be expanded.

Introducing a zero rate for any other goods or in other circumstances would therefore not be in accordance with the Community legislation on VAT currently in force. Possibly expanding the scope of the reduced rates of VAT could be considered, however, but only upon completion of the debate — currently still in progress — launched by the Commission communication adopted on 5 July 2007⁽²⁾. That communication and the findings of the study produced by the independent economic think tank⁽³⁾ are intended to serve as the basis for discussions. The debate should cover the role of reduced rates, their effectiveness in pursuing various Community or national policies, as well as possible improvements and rationalisations. In the course of the debate at the Council, the medical instruments sector has not been mentioned up to now. Nor has this sector been the subject of a request within the framework of the public consultation launched on reduced VAT rates.

On 7 July 2008 the Commission adopted an initial proposal for a Directive concerning reduced rates of VAT⁽⁴⁾, in order to deal quickly with the urgent questions in this field. The overall consideration of the role of reduced VAT rates is still in progress. Based on its results, the Commission will — if necessary — make legislative proposals on the future scope of reduced rates. This debate does not concern exemptions or the introduction of a zero rate, however.

It will then be up to the Council, on the basis of a new proposal from the Commission, to decide unanimously on a possible amendment of the current rules on reduced rates. Unanimity is still required for taxation matters.

Lastly, it should be pointed out that Member States are free to grant financial support to voluntary organisations, provided that in doing so they comply with Community law and particularly with the provisions on state aid.

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax — OJ L 347, 11.12.2006.

⁽²⁾ COM(2007)380 final.

⁽³⁾ Copenhagen Economics A/S, Sankt Annæ Plads 13, 2nd floor, DK-1250 Copenhagen.

⁽⁴⁾ COM(2008)428 final.

OJ C 999, 01/01/2009

Seneste opdatering: 9. september 2008

Juridisk meddelelse