

ORAL QUESTION WITH DEBATE O-0098/05

pursuant to Rule 108 of the Rules of Procedure

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to the Commission

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

Annex H to the 6th VAT Directive (77/388/EC¹) 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.

In addition, while Annex H provides for a reduced VAT rate for 'pharmaceutical products of a kind normally used for health care, prevention of diseases and treatment for medical and veterinary purposes, including products used for contraception and sanitary protection', the European Commission has interpreted this provision as covering only the sanitary protection used by women and incontinent adults, and excluding babies' nappies.

1. Given that 15% of Europe's citizens are threatened with poverty (Eurostat statistics), could the European Commission indicate the reasons for which babies' nappies are not considered to be included among the 'pharmaceutical products of a kind normally used for health care' to which a reduced VAT rate applies, in the same way as it does to sanitary protection for adults?

Is there not an inconsistency here which needs to be remedied, given that babies' nappies and sanitary protection for adults serve the same purpose of containing urinary incontinence?

2. In so far as it would not affect the proper functioning of the single market, does the Commission envisage including in Annex H to the 6th 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?

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Deadline for reply: 27.10.2005

¹ OJ L 145, 13.6.1977, p. 1.