

**Question for written answer E-014709/2015**  
**to the Commission**  
Rule 130  
**Christofer Fjellner (PPE)**

Subject: Regarding the legality of the Austrian gambling monopoly and the taxation of electronic lotteries

The Austrian Government has put in place a system in which undertakings established and licensed in another Member State but denied establishment and operation in Austria are still being taxed in Austria under the pretext that their offering of gambling services is illegal.

The taxation of turnover is an integral part of the Austrian gambling monopoly and is a tool for hindering private lotteries from establishing themselves on the Austrian market. This is effectively hindering the free movement of services and putting in place a system of double taxation.

Does the Commission take the view that the taxation of turnover which cannot be determined to stem from gambling in Austria is in line with the EU VAT regime?

Does a restriction on the provision of services offered in Austria by a provider located in Malta comply with the right to free movement protected by Article 56 TFEU?

Does the Austrian taxation of turnover constitute a restriction on the right to free movement of services for the purposes of Article 56 TFEU?