

**Question for written answer E-016029/2015
to the Commission**

Rule 130

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Subject: Taxation of works of art in the EU

In the framework of taxation of cultural goods and services, fiscal policies on the circulation and trade of works of art in Europe are highly diverse.

In principle, the EU continues to provide a favourable regime for independent artists, but the VAT on the sale, import and export of works of art, particularly art sold by galleries and in the resale market, is extremely discouraging for the growth of an EU-wide commercial art market in comparison with more favourable tax regimes outside the EU.

Could the Commission give an overview of the major trends in the Member States concerning multiple VAT rates for independent artists, galleries and dealers, and for the import and export of art?

How does the Commission intend to take into account both the commercial and cultural value of works of art, particularly with regard to the debate on the 'cultural exception' in the Transatlantic Trade and Investment Partnership (TTIP) and in the Trade in Services Agreement (TiSA)?