

**Question for written answer E-014741/2015**  
**to the Commission**  
Rule 130  
**Marielle de Sarnez (ALDE)**

Subject: VAT on sanitary protection (towels and tampons)

VAT rates are set by each Member State in accordance with the rules determined at EU level by the Directive of 28 November 2006 on the common system of VAT. This text provides for the application of a 'normal' rate of VAT, which cannot be less than 15%, and the option of establishing one or two 'reduced' rates of at least 5% for certain goods or services set out in an exhaustive list (food, water distribution, medical care, etc.).

In the UK and France, many associations are campaigning in favour of a reduced VAT rate for sanitary protection (towels and tampons).

What is the Commission's view on the application of a reduced VAT rate to these products?