

**Question for written answer E-014530/2015
to the Commission**
Rule 130
Catherine Bearder (ALDE)

Subject: EU VAT review

In the UK, sanitary items (e.g. tampons, sanitary pads and mooncups) are taxed at a minimum rate of 5 % and this cannot be lowered under current EU VAT rules, even though other Member States such as Ireland already have an exemption of 0 % VAT on sanitary products.

Sanitary products are a basic necessity for the vast majority of women of childbearing age. The tax on these products in effect acts as a 'gender tax'.

Over 250 000 people have signed a petition calling on the UK government to stop taxing sanitary items as 'luxury' or 'non-essential' items, and in response the UK government has said that it will pursue this issue in meetings with the European Commission. As part of its 2016 Work Programme, the Commission has announced its VAT Action Plan which includes a revision of the VAT Directive.

Will the VAT Action Plan propose giving more flexibility to Member States to exempt essential items such as sanitary products?

Is there any precedent for new VAT exemptions being granted after a Member State has joined the EU, allowing products to be taxed at 0 %?

As part of the VAT Action Plan, will the Commission examine the broader impact of current VAT rules on women?