



Notification Number: 1998/159/F

Draft decree amending article 30-0C of Annex IV of the general tax code relating to the specifications for lifts and similar equipment especially designed for handicapped people subject to the reduced VAT rate.

Date received : 07/04/1998

End of Standstill :

Message

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TELEX 002



COMMUNICATION FROM THE COMMISSION - SG (98) D/50897/2
DIRECTIVES 83/189/EEC, 88/182/EEC AND 94/10/EC
TRANSLATION OF TELEX 001
NOTIFICATION 98/0159/F

- 3B1 : 9800897.EN

1. Structured Information Line

TLX 002 IND- 98 0159 F-- EN ----- 980407 --- ---

2. Member State

France

3. Department Responsible

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3. Originating Department

Ministère de l'économie, des finances et de l'industrie
Service de la législation fiscale
139 rue de Bercy
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4. Notification Number

98/0159/F

5. Title

Draft decree amending article 30-0C of Annex IV of the
general tax code relating to the specifications for lifts and
similar equipment especially designed for handicapped people
subject to the reduced VAT rate.

6. Products Concerned

Products concerned : Vertical or inclined travel lifting
platforms, stairlifts, remote control ramps, etc., designed
especially for handicapped people.

7. Notification Under Another Act

Notification within the context of another Community text.

8. Main Content

The draft decree establishes the specifications of lifts and
similar equipment designed especially for handicapped people
which benefits from a reduced VAT rate.



9. Brief Statement of Grounds

In order to limit the costs borne by handicapped people due to their handicap, paragraph two of article 278 d) of the general tax code, stemming from article 23 of the Law on finances for 1996, subjects to the reduced VAT rate of 5.5%, lifts and similar equipment designed especially for carrying handicapped people and whose specifications are established by decree of the Minister for the Economy and Finance.

The draft decree establishes the specifications of this equipment with the aim of ensuring minimum safety conditions for handicapped users.

The determination of minimum technical specifications is indeed a response to the concern for guaranteeing the safety of people whose reflexes may, in the event of an accident, prove to be very limited.

10. Reference Documents - Basic Texts

- Law no. 95-1346 of 30 December 1995n article 23;
- Article 278 d) of the general tax code

11. Invocation of the Emergency Procedure

No

12. Grounds for the Emergency

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13. Confidentiality

No

14. Fiscal measures

Yes

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COMEUR
NNNN