

EUROPEAN PARLIAMENT

Working Documents

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MOTION FOR A RESOLUTION

tabled by Mr GLINNE and Ms CLWYD

pursuant to Rule 47 of the Rules of Procedure

on the sixth directive of the Council of Ministers of the European Communities of 17 May 1977 and the granting of VAT exemption to certain disabled persons for the purchase of motor-homes.

PE 84.380

The European Parliament,

- A. whereas disabled persons who can demonstrate 50% permanent disablement of either the upper or lower limbs may enjoy exemption from VAT and road fund tax on motor cars,
- B. whereas, since the recession began, more and more people are buying motor-homes to use for their holidays,
- C. whereas the acquisition of such a vehicle best fulfils the needs of disabled persons with a family, as it enables them to travel easily and avoid the cost of staying in hotels, which are now very expensive,
- D. whereas organizations concerned with disabled persons have asked the VAT authorities if persons who meet the medical criteria could be granted the same VAT exemption for their motor-homes as for motor cars,
- E. whereas the sixth directive of the Council of Ministers of the European Communities of 17 May 1977 categorically rejects any extension of zero-rating,
 - 1. Calls on the Council of Ministers to reconsider the question of extending zero-rating to disabled persons who own or wish to purchase a motor-home;
 - 2. Instructs the committee responsible to draw up a report on this matter without delay;
 - 3. Instructs its President to forward this resolution to the Council of Ministers and the relevant committee of the European Parliament.