

Digital Single Market

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Commission questions France and Luxembourg about reduced VAT rate on digital books

The European Commission has launched an infringement procedure against France and Luxembourg because the VAT rates they are applying to digital books are potentially incompatible with EU law. EU legislation allows Member States to apply reduced VAT rates to a limited list of goods and services set out in Annex III to the VAT Directive. Downloading of digital books is regarded as a service supplied electronically, which is not included in this list and cannot therefore be taxed at the reduced rate.

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