



**COUNCIL OF
THE EUROPEAN UNION**

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INFORMATION NOTE

From : General Secretariat of the Council
to : Council
Subject : Definition of the concept of books with regard to reduced VAT rates
- Information from the Swedish delegation

Delegations will find attached an information note from the Swedish delegation on the above subject which has been put on the provisional agenda, under "other business", for the forthcoming Education, Youth and Culture Council meeting on 21 and 22 May 2008.

Definition of the concept of books with regard to reduced VAT rates*- Information from the Swedish delegation*

In a letter in December 2007, the Swedish Minister for Culture drew the attention of her colleagues to the definition of books in the context of applicable EC legislation on reduced VAT rates.

At the Council meeting on 21 May, Minister Adelsohn Liljeroth would like to express her appreciation and thankfulness to colleagues who have responded to the letter and the concerns expressed by Sweden.

The Commission's present position is that audio books are not covered by the concept of books in the present VAT Directive. The effect of this is that audio books can not be covered by reduced VAT. Sweden, in contrast, finds that audio books in physical format and books printed on paper must be treated in the same way when they have the same content.

Sweden notes with satisfaction that the Commission in its recently presented Consultation Paper on VAT rates has suggested a technical amendment in order to include audio books in the concept of books.

It is very important that the same tax-rules apply to both printed books and audio-books in physical format. This is particularly significant respect to, for example, non-discrimination of disabled people.

In addition, audio-books reach both new reading groups and those who have certain difficulties in reading; which not seldom might be the case for immigrants or people with another ethnic background. Literature in both printed version and audio-books promote the understanding of other people's thoughts and opinions, as well as intercultural exchange and understanding.

Sweden welcomes the proposed technical adjustment and hopes the proposal will be supported by other Member states.