## European Communities

## **EUROPEAN PARLIAMENT**

## Working Documents

1983 - 1984

10 March 1983

DOCUMENT 1-11/83

MOTION FOR A RESOLUTION

tabled by Mr COLLINS

pursuant to Rule 47 of the Rules of Procedure

on VAT on food

## The European Parliament,

- A. having regard to the fact that the combination of VAT with the Common Agricultural Policy means that the European consumer gets a poor deal,
- B. whereas VAT should not be levied on food which is an essential commodity,
- c. whereas VAT is a regressive tax which bears more heavily on the poor than on the wealthy,
- 1. Is concerned that no government should tax food under any circumstances;
- 2. Calls on the Commission to produce proposals to abolish the levying of VAT on food.