

EUROPEAN PARLIAMENT

Working Documents

1980 - 1981

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MOTION FOR A RESOLUTION

tabled by Mr Richard COTTRELL

pursuant to Rule 25 of the Rules of Procedure

on VAT on theatre seats

The European Parliament,

- Having regard to the economic situation in all Member States,
- Observing with concern the difficulties this presents for the promotion of the live theatre, in terms of the inflationary situation,
- Considering that there is no practical way for the Community to directly fund or subsidise the theatre and that in any case this would not be a desirable development,
- Desiring nevertheless to assist the theatre in present difficulties,
- Noting that rates of VAT levied on the theatre vary widely throughout the Community, ranging from nil in Germany to the full national rate in the United Kingdom,
- Considers that relieving the theatre of the obligation to collect VAT would be of demonstrable benefit and would represent a practical Community effort to assist the theatre

CALLS UPON THE COMMISSION:

To make a proposal to the Council to zero-rate the sale of tickets for the theatre for the purposes of VAT contributions.