

**MARKUS FERBER** DIPL.-ING.  
Mitglied des Europäischen Parlaments

European Commission  
Paolo Gentiloni  
Commissioner for the Economy

par navette

Brussels, 29 March 2021

**VAT Exemption for Covid-Tests, Vaccinations and Certain Medical Devices**

Dear Commissioner, *dear Paolo,*

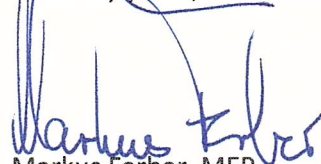
I am writing to you in relation to the possibility to exempt vaccines and certain medical devices from the regular VAT regime.

As you are aware of, the European legislator has dealt with the Commission proposal to exempt vaccines and certain medical devices from the regular VAT regime presented by the European Commission in late October 2020 in record time and Council Directive 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic has been published in the Official Journal in 11 December 2020.

This Commission proposal and the European legislator's quick procedure have shown that the EU can deliver in times of crisis. Arguably, it is important that Member States now make ample use of this exemption. I would therefore kindly ask you to provide me with a breakdown of which Member States have made use of the exemption and to what extent.

I am looking forward to hearing from you and would like to thank you in advance.

Sincerely yours,



Markus Ferber, MEP