COMMISSION IMPLEMENTING DECISION (EU) 2021/2258

of 14 December 2021

on the request for registration of the European citizens' initiative entitled 'Green VAT – An EU Green VAT to stimulate sustainable and eco-friendly products and services' pursuant to Regulation (EU) 2019/788 of the European Parliament and of the Council

(notified under document C(2021) 9041)

(Only the English text is authentic)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/788 of the European Parliament and of the Council of 17 April 2019 on the European citizens' initiative ([1]), and in particular Article 6(2) and (3) thereof,

Whereas:

(1) A request for registration of a European citizens' initiative entitled 'Green VAT – An EU Green VAT to stimulate sustainable and eco-friendly products and services' was submitted to the Commission on 5 November 2021.

(2) The objective of the initiative as expressed by the organisers is 'Reducing the VAT rate for green products and services'.

(3) An annex provides further details on the subject matter, objectives and background to the initiative. It explains that the organisers call on the Commission to initiate tax reductions for ecological, sustainably-produced and environmentally-friendly products in Europe, so that all Member States could actively support climate and environmental protection. It states further that the value added tax (VAT) is available to every government in the Union as a fiscal policy tool and that a corresponding Union requirement would have to be implemented by the Member States. It suggests that the Commission could use the flexibilisation of VAT rates, decided by the ECOFIN Council in the summer 2021, as a basis for the Green VAT.

(4) Insofar as the initiative seeks the adoption of provisions for the harmonisation of legislation concerning turnover taxes, to the extent that such harmonisation is necessary to ensure the establishment and the functioning of the internal market and to avoid distortion of competition, the Commission has the power to present a proposal for a legal act on the basis of Article 113 of the Treaty.

(5) For those reasons, none of the parts of the initiative manifestly falls outside the framework of the Commission's powers to submit a proposal for a legal act of the Union for the purpose of implementing the Treaties.

(6) This conclusion is without prejudice to the assessment of whether the concrete factual and substantive conditions required for the Commission to act, including compliance with the principles of proportionality and subsidiarity and compatibility with fundamental rights, would be met in this case.

(7) The group of organisers has provided appropriate evidence that it fulfils the requirements laid down in Article 5(1) and (2) of Regulation (EU) 2019/788 and has designated the contact persons in accordance with Article 5(3), first subparagraph, of that Regulation.

([1]) OJ L 130, 17.5.2019, p. 55.

(8) The initiative is not manifestly abusive, frivolous or vexatious, nor is it manifestly contrary to the values of the Union as set out in Article 2 of the Treaty on European Union and rights enshrined in the Charter of Fundamental Rights of the European Union.

(9) The initiative entitled 'Green VAT – An EU Green VAT to stimulate sustainable and eco-friendly products and services' should therefore be registered.

(10) The conclusion that the conditions for registration under Article 6(3) of Regulation (EU) 2019/788 are fulfilled does not imply that the Commission in any way confirms the factual correctness of the content of the initiative, which is the sole responsibility of the group of organisers of the initiative. The content of the initiative only expresses the views of the group of organisers, and can in no way be taken to reflect the views of the Commission,

HAS ADOPTED THIS DECISION:

Article 1

The European citizens' initiative entitled 'Green VAT – An EU Green VAT to stimulate sustainable and eco-friendly products and services' shall be registered.

Article 2

This Decision is addressed to the group of organisers of the citizens' initiative entitled 'Green VAT – An EU Green VAT to stimulate sustainable and eco-friendly products and services', represented by Ms Nadine STÄDTNER and Ms Karolina PROTAS acting as contact persons.

Done at Strasbourg, 14 December 2021.

For the Commission
Věra JOUROVÁ
Vice-President