

utilities. In fact, the Commission is of the opinion that in a liberalising market, environmentally friendly consumption patterns can be just as well encouraged by governments through other instruments. A good example of this concerns the consumption of renewable generated electricity. The Commission envisages proposing appropriate measures in this sense, notably in the field of the access of electricity from renewable energy sources to the single electricity market.

(2000/C 303 E/151)

WRITTEN QUESTION E-0084/00

by Carles-Alfred Gasòliba i Böhm (ELDR) to the Commission

(24 January 2000)

Subject: Four-wheel mopeds

In adopting Directive 92/61/EEC ⁽¹⁾, as of 1992 the European Union established a uniform definition of mopeds as wheeled vehicles with a cylinder capacity of no more than 50 cubic centimetres for petrol-powered spark-ignition engines and a maximum speed of 45 km/h. In the specific case of four-wheel mopeds (light quadricycles) an additional requirement, namely a maximum unladen mass of 350 kg, applies.

The transposition of Directive 92/61/EEC into Spanish law has resulted in a number of regulations on the type-approval, circulation and registration of vehicles. Under one of the most recent — the new General Regulation on Vehicles, approved through Royal Decree RD 2822/1998 of 23 December — those two-, three- or four-wheel vehicles which comply with the technical characteristics in Directive 92/61 are deemed to be mopeds.

Light quadricycles, first marketed in Spain in late 1997, were made subject to a lower rate of VAT of 7 %, given their status as mopeds. However, in late 1998, having been asked to give its view, considered binding in nature, Spain's Inland Revenue Service revised its opinion and decided that the standard rate of 16 % should apply to light quadricycles because they have four wheels, despite fully acknowledging them to be mopeds.

Is the Commission aware of the situation created by this decision? Does it not take the view that, besides discriminating against other mopeds, the rate of VAT currently applied to sales of light quadricycles represents a breach of the EC Treaty — insofar as it distorts the market and hinders the free movement of goods — and of existing Community legislation?

⁽¹⁾ OJ L 225, 10.8.1992, p. 72.

Answer given by Mr Bolkestein on behalf of the Commission

(16 March 2000)

The Commission is aware of the different rates of VAT on the sale of mopeds in Spain.

Article 12 of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value-added tax: uniform basis of assessment (as amended by Directive 92/77/EC) ⁽¹⁾ provides for the application of a standard rate of VAT but allows Member States the option of applying one or two lower rates for certain goods or services listed in Annex H to the Directive. Article 28 of the Directive provides for transitional provisions as regards rates. Mopeds, whether they are two-, three- or four-wheeled, are not listed in these provisions as goods to which a lower rate may be applied. This matter is currently being considered by the Commission, which will also check other Member States' laws on the subject.

⁽¹⁾ OJ L 145, 13.6.1977, amendment OJ L 316, 31.10.1992.