JOINT DECLARATION ON TVA FOR EBOOKS

Books are essential to the development and circulation of knowledge and culture. They play a decisive role to foster cultural diversity, one of Europe's greatest assets, and empower European citizens. The promotion of reading and literacy must be at the core of our cultural policies.





The digital era brings tremendous opportunities to the future of books and literacy, especially to foster reading among younger generations. Innovation in the book industry must be supported, as it is the only way the sector will be able to meet the readers and the creators' evolving expectations.

Whether it is digital or printed, it is the content that makes the book, not the way the reader has access to it. A book is a book no matter what its form is.

For these reasons, we share the belief that it is necessary to apply the same reduced rates of VAT to both digital and printed books. Technology-neutral regulations must be clearly asserted at the European level so that innovation and the development of e-books are not jeopardized.

We ask the European Commission to propose without delay an evolution in the European legislation to allow reduced tax rates of VAT for all books whether they are printed or digital.

Contact presse

Délégation à l'information et à la communication 01 40 15 80 20 service-presse@culture.gouv.fr

At a time when the European Commission is about to unveil its strategy for a digital single market, Europe must rely on digital resources to foster a larger access to knowledge and culture and promote cultural diversity. Through inclusion in its scope of the evolution we strongly advocate, this European strategy must put an end to the unjustifiable discrimination towards e-books.

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