

**Question for written answer E-001888/2024
to the Commission**
Rule 144
Moritz Körner (Renew)

Subject: Taxation of donations of goods

In Germany, donations of goods to recognised non-profit organisations are not exempt from VAT. It thus makes better financial sense for companies to destroy fully functioning unsold products than to give them away.

The obligation to pay VAT on donations of goods could be abolished in the following ways: donations of goods could be made exempt from VAT; they could remain subject to VAT, but the tax base could be set at zero; or the 0% VAT rate proposed by the Commission could be applied to socially beneficial transactions.

1. Does the Commission believe it to be legally possible to introduce a tax exemption for donations of goods in Germany in accordance with EU law?
2. If so, what specifically would need to be done in Germany to exempt them from VAT in accordance with EU law, and if not, what changes would be needed to EU law to enable tax exemptions for such donations?
3. Does the Commission plan to make a proposal to this effect, and if so, when might this be expected, and if not, why not?

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