Question for written answer E-002407/2026
to the Commission
Rule 144
Emmanouil Fragkos (ECR)

Subject: Zero and super-reduced VAT on assistive technology

There is a clear trend in the OECD towards reducing/zero-rating VAT on assistive technology products for people with disabilities

According to the OECD Consumption Tax Trends 2024, around 20 OECD countries apply reduced rates or special exemptions for disability equipment. The United Kingdom maintains a zero VAT regime for products specifically designed for people with disabilities. Malta issued new guidelines for zero VAT on disability aids and rehabilitation devices in 2024. Spain applies super-reduced rates – as low as 4 % – for some disability aids, while Belgium, Germany, France, the Netherlands and South Korea maintain reduced VAT on wheelchairs, hearing aids and assistive medical devices.

At the same time, European legislation (Directive 2006/112/EC) now allows rates as low as 0 % for assistive technology and accessibility equipment, reflecting the gradual treatment of aids not as simple consumer goods but as tools for social inclusion, education and equal access.

Accordingly:

1. Does the Commission intend to encourage Member States more actively to apply zero or super-reduced VAT rates to assistive technology products and accessibility aids for people with disabilities?

2. On the basis of comparative data for countries that currently apply reduced or zero VAT rates to disability equipment, are the results of zero taxation supported?

3. Is the Commission considering issuing guidelines on the tax facilitation of assistive technologies, including digital tools and accessibility software for daily living and work?

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