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Answer given by Mr Hoekstra
on behalf of the European Commission
(19.1.2026)

The Council of the EU approved a significant reform to the Value added tax (VAT) rates system in 2022¹. During this process, the Member States unanimously agreed on revised wording for the category relating to goods for disabled persons². This category now includes medical equipment, appliances, devices, items and aids, as well as protective gear, such as health protection masks, which are intended for use in healthcare or by disabled persons, and goods that are essential for overcoming or compensating for disability. In addition to repairs, the Council decided to include the adaptation, rental and leasing of such goods within the scope of eligible transactions.

While the goods mentioned by the Honourable Member might be regarded as compensating for or overcoming disability, it must be emphasised that when adopting the VAT rates reform, the Council did not specify the distinct types of goods that fall under this category. As the decision to apply and set VAT rates based on the provisions of the VAT Directive is at the discretion of the Member States, it is also up to them to define the specific transactions eligible for reduced VAT rates in their national law.

¹ Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and (EU) 2020/285 as regards rates of value added tax, OJ L 107, 6.4.2022, p. 1.

² Category (4) of Annex III of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006) - the VAT Directive.