

(English version)

**Question for written answer E-000568/26
to the Commission**

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Benedetta Scuderi (Verts/ALE)**
(10 February 2026)

Subject: VAT change on books and printed media in Latvia

Due to an amendment of the Latvian VAT Law, in force since 1 January 2026, the reduced VAT rate for books and printed media of 5%, instead of 21%, now only applies to books and printed media in the Latvian, Latgalian and Liv languages and the official languages of EU Member States, European Economic Area Member States, the Swiss Confederation and EU candidate countries, or the official languages of the Organisation for Economic Cooperation and Development. This excludes several minority languages in Latvia, such as the Russian, Belarusian and Roma languages.

1. Would the Commission assess the compliance of new legislation with the principle of fiscal neutrality in light of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾?
2. Would the Commission assess whether new legislation complies with the prohibition of discrimination based on language as enshrined in Article 21(1) of the Charter of Fundamental Rights of the European Union, respect for linguistic diversity (Article 22 of the Charter), and respect for the rights of persons belonging to minorities (Article 2 of the Treaty on European Union)?
3. Would the Commission assess the compliance of new legislation with the prohibition of indirect discrimination based on ethnic origin in access to goods in services as enshrined in Council Directive 2000/43/EC of 29 June 2000 implementing the principle of equal treatment between persons irrespective of racial or ethnic origin ⁽²⁾?

Submitted: 10.2.2026

Answer given by Mr Hoekstra on behalf of the European Commission
(28 April 2026)

1. Directive 2006/112/EC allows the application of a reduced value added tax rate to the supply of books, newspapers and periodicals ⁽¹⁾. Member States may apply the reduced rate selectively subject to compliance with the principle of fiscal neutrality, which precludes similar goods being treated differently. Goods are similar where they have similar characteristics and meet the same needs from the point of view of an average consumer, and where the differences between them do not have a significant influence on the latter's decision to use one or other of those goods. The similarity between publications in different languages must be assessed by the competent national authorities and courts in each concrete situation ⁽²⁾.
2. The Commission is committed to ensure fundamental rights are protected in the context of implementation of EU law. In particular, the Commission recalls that Article 21 of the Charter of Fundamental Rights of the EU prohibits any form of discrimination on the basis, *inter alia*, of language. Any limitation to such fundamental right should be made in compliance with Article 52(1) of the Charter.
3. Latvia has fully transposed the Racial Equality Directive ⁽³⁾, which provides protection against discrimination on grounds of racial or ethnic origin in specific areas, including access to goods and services. Language as such is not a ground of discrimination on which the EU is empowered to legislate and the Court of Justice of the European Union has clarified that 'ethnic origin' is based on a combination of multiple factors, including common nationality, religious faith, language, and cultural and traditional origins and backgrounds ⁽⁴⁾.

¹ OJ L 347, 11.12.2006, p. 1, ELI: <http://data.europa.eu/eli/dir/2006/112/oj>.

² OJ L 180, 19.7.2000, p. 22, ELI: <http://data.europa.eu/eli/dir/2000/43/oj>.

⁽¹⁾ Article 98 and Annex III, point 6, of Directive 2006/112/EC, <https://eur-lex.europa.eu/eli/dir/2006/112/oj/eng>.

⁽²⁾ See for instance the judgments of 11 September 2014, *K Oy*, C-219/13, EU:C:2014:2207, paragraphs 21-25 and 30-31; and of 9 November 2017, *AZ v Minister Finansów*, C-499/16, EU:C:2017:846, paragraphs 22-24 and 30-33.

⁽³⁾ Council Directive 2000/43/EC of 29 June 2000 implementing the principle of equal treatment between persons irrespective of racial or ethnic origin, OJ L 180, 19.7.2000, pp. 22-26.

⁽⁴⁾ Judgment of 4 September 2015, "*CHEZ Razpredelenie Bulgaria*" *AD v Komisija za zashtita ot diskriminatsia*, C-83/14, EU:C:2015:480, paragraph 46; judgment of 6 April 2017, *Jyske Finans AS v Ligebehandlingsnævnet, acting on behalf of Ismar Huskic*, C-668/15, EU:C:2017:278, paragraph 17; and judgment of 18 December 2025, *Slagelse Almennyttige Boligselskab Afdeling Schackenborgvænge and Others v MV and Others*, C-417/23, EU:C:2025:1017, paragraph 74.