

(English version)

**Question for written answer E-003034/26
to the Commission
Kathleen Funchion (The Left)
(16 July 2026)**

Subject: VAT rates for beauty professionals

The Irish Government has a reduced VAT rate of 9% for hairdressers but has left the VAT rate at 13.5% for beauty salons. There has been a consistent lack of clarity throughout the process on why beauty salons have been excluded from the reduced VAT rate enjoyed by hairdressers and that have been applied in other EU Member States to similar businesses. Many of these businesses are SMEs that have been put under severe pressure by energy price shocks and are struggling to remain open.

1. Does Directive 2006/112/EC prohibit lowering the VAT rate for beauty salons?
2. If so is the Commission monitoring the impact on the beauty industry of this prohibition in certain Member States that are particularly susceptible to high costs, such as Ireland?

Submitted: 16.7.2026

**Answer given by Mr Hoekstra on behalf of the European Commission
(25 August 2026)**

When the Council of the EU adopted the major value-added tax (VAT) rate reform in 2022 ⁽¹⁾, Member States unanimously agreed that hairdressing ⁽²⁾ should remain the only body care service eligible for reduced rates. According to Council Directive 2006/112/EC, applying VAT rates lower than the standard rate to other services, such as those supplied by beauty salons, is not permitted.

Reduced VAT rates typically have little impact on prices due to the low pass-through effect. This is because shops are not legally required to pass on any savings from reduced VAT rates to their customers by reducing their prices. Consequently, the Commission does not see a need to monitor the impact that VAT rates may have on the beauty industry in specific Member States.

⁽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 (21) 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*.