

(English version)

**Question for written answer E-003165/26
to the Commission
Jorge Buxadé Villalba (Pfe)
(29 July 2026)**

Subject: Temporary VAT exemptions for those affected by forest fires

Recent forest fires in Spain have destroyed homes, farms, businesses and essential goods. Victims will have to pay VAT for a second time when they repair or rebuild their homes and replace goods on which they have already paid tax.

Article 101a of Directive 2006/112 (Directive on the common system of value added tax) allows for exemptions for certain goods intended for disaster victims. What is more, point 10 of Annex III allows for reduced rates to be applied to the repair and reconstruction of dwellings.

However, Article 52 of Directive 2009/132 specifically excludes materials and equipment intended for rebuilding from VAT exemptions.

In view of the above:

1. Does the Commission consider a temporary VAT exemption restricted to certain geographical areas for reconstruction of the homes affected by the fires in Spain to be compatible with Article 98?
2. Has Spain requested an extraordinary temporary derogation to allow zero VAT to be applied to the reconstruction and replacement of essential goods destroyed in the fires?
3. Will the Commission consider it necessary to amend Article 101a to expressly cover reconstruction efforts following major natural disasters?

Submitted: 29.7.2026

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

Ahead of the wildfire season, Spain has proactively activated the Union Civil Protection Mechanism (UCPM) with the request to preposition groundfire teams.

During summer 2026, the Commission's Emergency Response Coordination Centre (ERCC) coordinated support to Spain including firefighting planes, ground forest firefighting teams and deployment of the rescEU aerial assets. Copernicus Rapid Mapping Mode has also activated several times during the same period.

Article 101a of Directive 2006/112/EC ⁽¹⁾ was introduced as part of the 2022 reform of the value added tax (VAT) rates framework ⁽²⁾. It provides for a mechanism to grant certain tax exemptions in exceptional situations.

Where the Commission has authorised a Member State, pursuant to Article 53 of Directive 2009/132/EC ⁽³⁾ to exempt from VAT certain goods imported for the benefit of disaster victims, that Member State may extend the exemption, under the same conditions, to intra-Community acquisitions and supplies of those goods and related services.

Such an authorisation can however not extend to materials and equipment intended for reconstruction, in view of the express exclusion laid down in Article 52 of that directive.

The Commission has not received from Spain a request for authorisation under Article 53 of Directive 2009/132/EC.

Directive 2006/112/EC however allows Member States to apply reduced value-added tax (VAT) rates to the renovation, alteration, demolition, reconstruction and repair of housing and private dwellings ⁽⁴⁾.

Against this background, the Commission does not currently envisage proposing an amendment to Article 101a.

⁽¹⁾ 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*.

⁽²⁾ 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.

⁽³⁾ Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (OJ L 292, 10.11.2009).

⁽⁴⁾ Category (10) of Annex III of *the VAT Directive*.