

**Dick Molenaar**

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**Van:** Pearle\*-Live Performance Europe <info@pearle.eu>  
**Verzonden:** donderdag 9 december 2021 12:28  
**Aan:** Dick Molenaar  
**Onderwerp:** VAT reduced rates will include streaming of performances

9 December 2021

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PEARLE\*

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PRESS RELEASE

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Pearle\* - Live Performance Europe  
welcomes the agreement on VAT reduced  
rates, now including streaming of  
performances

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On 7 December, the Council reached agreement on a proposal to update EU rules on rates of value added tax (VAT) and modernise the list of goods and services for which reduced VAT rates are allowed.

In addition to the option for member states to provide reduced rates for culture on admission to events and/or on cultural services, the new list gives member states the legal framework to also provide VAT rates for live streaming or for hybrid events (Annex III of the VAT directive)[1].

With the outbreak of the pandemic, live performance organisations have been relying on streaming to reach their audiences; therefore Pearle\*-Live Performance Europe called upon ministers in the frame of revision of the directive to broaden the application of reduced VAT rates to live events disseminated online.

For that purpose, Pearle\* members reached out to their respective governments to take into consideration this new reality for the sector and we welcome the fact that the Council has listened to the request of the sector.

Anita Debaere, Director of Pearle\*, says: "As Pearle\* has underlined from the outset of the pandemic, this is one of the measures that can give oxygen to the sector and will help online offers of live performance organisations to reach broad and divers audiences. However, it is disappointing that the rules would only apply as from January 2025. This will slow down investment and innovation in digital offer which is a main objective of the EU."

\*\*\*Ends\*\*\*

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[1] Admission to shows, theatres, circuses, fairs, amusement parks, concerts, museums, zoos, cinemas, exhibitions and similar cultural events and facilities or **access to the live streaming of these events or visits or both;**

Want to know more?  
Get in touch!

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