

Statement on VAT

This statement is endorsed by the following members of the group: [ANKOS](#) (Turkey), [CBUC](#) (Spain), [INFER](#) & [CASPUR-CIBER](#) (Italy), [HEAL-Link](#) (Greece).

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SELL (Southern European Libraries Link) is a common platform for the Libraries of the Southern European Region. SELL members represent library consortia either at regional or at national level.

SELL members share some common problems, such as:

- low infiltration of the English language in the population and the student community
- an education system quite different from the Anglo-Saxon model
- weak purchasing power due to very inadequate budgets
- poor tradition in library cooperation
- low profile of the libraries within the academic community

SELL offers a platform to its consortia members to:

- set common goals in order to promote the special requirements of its members to information aggregators
- draw common policies towards information requirements and provision
- support other fields of cooperation aimed at providing quality of access and expansion of electronic information for the academic and research communities.

Our concerns:

Access and dissemination of information, especially of electronic information are essential for the advancement of education and research in knowledge-based societies. SELL members have been playing a crucial role in greatly expanding the information base of their users. They have achieved this through negotiations and agreements with different publishers/vendors at regional or national level.

All SELL libraries:

- pay a reduced VAT rate for print
- pay the highest VAT rate for electronic information.

As more and more of SELL members agreements with publishers/vendors move from print+electronic to electronic only, the high VAT rate on electronic resources results in spending larger amounts of money for the same information in different formats. This fact, hinders the transition from print to electronic only.

Taking into account that:

- application and enforcement of VAT regulations are unclear and inconsistent within EU

- many of the electronic resources purchased by SELL members are produced in the United States, which by contrast to the EU do not levy sales tax on electronic commerce, including electronic information until 2006

SELL asserts that:

- scientific, research and educational electronic information must be taxed at the same rate as information in printed format in order to promote knowledge based economy within EU,
- it is highly required that governments apply VAT at either reduced or zero rates to scientific, research and educational information
- it is essential to reach the lowest equal rate for print and electronic information in order to promote access and circulation of print and electronic information. Furthermore, in the absence of an enforceable VAT regime in EU, SELL requests that the EU draws clear and consistent guidelines in the field,
- a fair play between EU and non-EU suppliers should be reached.

Next steps:

Each SELL member will promote a campaign on the VAT issue within its country to sensitize/sensibilize local academic, research and political representatives about this issue and will take part in a concerted action to lobby local and EU policy makers in order to amend the Directive 77/388/EEC as regards the value added tax arrangements to certain services supplied by electronic means.

SELL intends to join other European groups representing all key players in the information chain (libraries, publishers, research centres, intermediaries, subscription agents) to move towards a concerted action in this matter.