

# European Commission: Reasoned Opinion for Belgium regarding Tax on Satellite Dishes

**IRIS 1999-6:1/4**

*Annemique de Kroon  
Institute for Information Law (IViR), University of Amsterdam*

The European Commission has decided to send a reasoned opinion to Belgium concerning taxes imposed by some municipal authorities on satellite television dishes. A reasoned opinion is the second stage of a formal infringement procedure under Article 169 of the EC Treaty. Over the past few years a number of municipal authorities in Belgium have introduced an annual tax on the possession of all dishes for receiving satellite television. According to the Commission, these taxes are an obstacle to the reception and distribution of television signals broadcast by satellite from other Member States and they therefore constitute a violation of Article 59 of the EC Treaty on the free movement of services.

The Commission considers the tax to be discriminatory since it particularly affects certain categories of viewers and listeners, foreign TV and radio channels and satellite distributors. Certain municipal authorities claim that the tax is to preserve the aesthetic appearance of buildings. The Commission, however, considers the tax to be unjustified since it is applied irrespective of the size of the dish; whether the dish is visible or not; whether the dish is placed on a building or elsewhere, and whether the building is classified or not. Moreover, income collected from the tax is not used to improve the urban environment and other protuberances such as antennae and flagpoles are not subject to a similar tax.

The Commission also considers the obligation to seek prior authorisation from the municipal authorities for the installation of a satellite dish, sometimes involving administrative expenses, to be excessively restrictive. In principle, a Member State may be required to refund a tax collected in violation of Community law.

***Press release IP/99/281, 3 May 1999.***

<http://europa.eu/rapid/pressReleasesAction.do?reference=IP/99/281&format=HTML&aged=1&language=EN&guiLanguage=en>

