MOTION FOR A RESOLUTION

pursuant to Rule 133 of the Rules of Procedure

on e-commerce: proposals, recommendations and priorities for sustainable growth

Aldo Patriciello
B8-0337/2015

Motion for a European Parliament resolution on e-commerce: proposals, recommendations and priorities for sustainable growth

The European Parliament,


– having regard to Council Directive 2002/38/EC of 7 May 2002 temporarily amending and amending temporarily Directive 77/388/EEC as regards the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services,

– having regard to Rule 133 of its Rules of Procedure,

A. having regard to the limits of current European legislation on online business transactions;

B. whereas extending the scope of the mini one-stop shop (MOSS) scheme to include indirect e-commerce traders would be simpler and much cheaper than continuing under the system currently in force;

C. whereas IT tools (such as ECMS for excise duty, the VIES register for VAT and MOSS for digital services) are already being widely and successfully used for customs and tax purposes, and whereas appropriate IT procedures should now be introduced, under which e-commerce traders would automatically be exempted from paying customs duty and VAT when reimporting goods that have been returned;

D. whereas both businesses and the customs and tax authorities have difficulties applying VAT and excise duty to e-commerce transactions;

1. Calls on the Commission to look into these proposals for boosting e-commerce.