

**Question for written answer E-010472/2014
to the Commission**
Rule 130
Steven Woolfe (EFDD)

Subject: VAT (cross-border internet sales within the single market)

Will the Commission confirm how VAT is calculated, and its collection enforced, when a French-resident citizen temporarily located in Sydney, Australia, buys a plane ticket from Emirates for a journey between Paris and Rome?

In the event that an EU-resident purchaser of an e-mailed PDF file is charged VAT by an internet seller, but that seller is not located in the EU and either charges too low a rate or does not subsequently send the VAT to the tax authorities of the relevant Member State, has the purchaser become inadvertently involved in:

(a) tax evasion, and/or

(b) money laundering?