

**Question for written answer E-004482/2015  
to the Commission**

Rule 130

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Subject: Import VAT

1. Given that the import VAT de minimis level was established in the EU in 1983, has the Commission reviewed the cost of collection versus revenues raised with a view to ensuring that customs/tax resources can be directed to areas where they add most value?
2. Following the findings of the report by Cross-Border Research Association that the cost of import VAT collection between Member States varies by a factor of 9, what practical steps does the Commission propose taking to address the lack of a harmonised approach to customs clearance across the EU?