

**Question for written answer E-011928/2015  
to the Commission  
Rule 130  
Franz Obermayr (ENF)**

Subject: Extended liability of Austrian hauliers / intra-Community subsequent deliveries

According to a decision on appeal of the Austrian Independent Administrative Authority for Financial Affairs of 5.12.2011 (ZRV/ 0032-Z2L/10), Austrian hauliers undertaking the clearance of goods subject to intra-Community subsequent delivery using their special VAT registration number must, in spite of following the correct procedures, pay the VAT due on imports if the recipient of the goods does not pay the purchase tax in the other Member State. This creation of tax revenue by the Austrian Ministry of Finance and the fines imposed on hauliers for errors not falling within their sphere of risk have been strongly criticised by the haulage industry. Remission from VAT on imports under Article 239 of the tax code would be a possibility but would involve unnecessary red tape and impose a burden on the economy.

Will the Commission answer the following questions on this matter:

1. What is the Commission's assessment of this extended liability of Austrian hauliers in the context of the ideal of legal certainty?
2. How does the Commission intend to help Austrian hauliers adversely affected by this one-sided distortion of competition?