

**Question for written answer E-006128/2017
to the Commission**

Rule 130

Jérôme Lavrilleux (PPE)

Subject: Creation of a one-stop shop VAT system for small and medium-sized enterprises

The digitalisation of our economy has transformed the nature of commercial transactions. Many small and medium-sized enterprises (SMEs) are now using online trading techniques to sell their products directly to private individuals. Making good use of the free movement of goods, they are sending their products all over the EU. The direct sale of products means paying value-added tax (VAT) to the country in which the product is sold, however, and small producers have neither the technology nor the funds to produce 27 different declarations in languages they do not know. Introducing a one-stop shop VAT system managed by an EU agency would make direct cross-border sales between SMEs and individuals easier, and would thus help to concretise the free movement of goods.

Is the Commission planning to put forward a legislative proposal to establish a one-stop shop of this kind for SMEs and small producers?