

**Question for written answer E-007025/2017  
to the Commission**

Rule 130

**Fulvio Martusciello (PPE)**

Subject: Proposal for a directive on modernising VAT for e-commerce and B2C

The proposal for a directive on modernising VAT for cross-border e-commerce provides, amongst other things, for the abolition of the so-called de minimis, i.e. exemption from paying VAT on goods entering the EU which have a value of less than EUR 22.

The impact assessment, which expressed a positive view of the economic impact of the measure overall, does not include a specific examination of the impact of the abolition of the 'de minimis' rule.

According to a recent study by Copenhagen Economics, however, the costs of the VAT collection system for such goods would far exceed the increased revenue expected (EUR 300-600 million in increased revenue as opposed to costs of EUR 1-2 billion), which is blatantly at odds with sound tax policy principles.

These costs, which would be chiefly borne by postal operators and customs authorities, would, in all likelihood, be passed on to final consumers.

Can the Commission therefore say what measures it intends to take to avoid such an impact and will it find a balanced solution for all stakeholders before the abolition of the 'de minimis' exemption enters into force?