

**Question for written answer P-001856/2019
to the Commission**
Rule 130
Cătălin Sorin Ivan (NI)

Subject: Readiness of Member States' customs systems to support the VAT reform

In view of the increase in the number of shipments for which VAT needs to be paid, can the Commission confirm that all customs administrations will be ready to deal with the proposed processes by the 2021 deadline, including the use of the reduced data set, for low-value shipments?

In the light of the statement in the minutes of the Council meeting of 5 December 2017, which highlighted the importance of having the requisite IT systems in place for VAT and customs, is the Commission willing to assess as soon as possible whether those customs administrations are indeed prepared?