

EN  
E-003068/2020  
Answer given by Mr Gentiloni  
on behalf of the European Commission  
(10.7.2020)

The Commission, in its Staff Working Document<sup>1</sup> of 7 February 2020, provided information on the state of preparedness of Member States regarding the application of the VAT and customs implementing legislation and regarding the updating of their IT systems. All Member States but two confirmed their readiness by the agreed deadline of 1 January 2021. The Commission confirmed that it stands ready to assist each Member State in this project. The legislative proposals<sup>2</sup> to postpone for 6 months the entry into application of the VAT e-commerce package, currently under discussion in the European Parliament and the Council, are aimed at helping stakeholders and several Member States cope with the consequences of the COVID-19 crisis and at ensuring an orderly and effective entry into force of the directive.

The Commission has already planned to examine in due course the feasibility of making the use of the Import One-Stop Shop obligatory. Initially the Import One-Stop Shop scheme will not be mandatory as it could involve a high administrative burden for small and medium-sized enterprises, especially for start-ups.

A number of new instruments<sup>3</sup> to combat cross-border VAT fraud have taken effect recently. Since 1 January 2020, Member States' tax authorities have access to customs information about VAT exempt importations. The new lines of cooperation with Europol and the European Anti-Fraud Office (OLAF) allow Member States' tax authorities to request targeted information from these bodies in order to detect, prevent and combat all types of VAT fraud including e-commerce.

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<sup>1</sup> State of play on implementation of the VAT e-commerce package (Council Directive (EU) 2017/2455), SWD(2020)31.

<sup>2</sup> COM (2020) 198 final, COM (2020) 199 final, and COM (2020) 201 final.

<sup>3</sup> See in particular Council Regulation (EU) 2018/1541 of 2 October 2018 amending Regulations (EU) No 904/2010 and (EU) 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax (OJ L 259, 16.10.2018, p. 1).