

**Question for written answer E-001183/2022
to the Commission**

Rule 138

Mikuláš Peksa (Verts/ALE)

Subject: Customs duty and goods returned to the EU

Article 158 of Commission Delegated Regulation (EU) 2015/2446, Article 154 of Regulation (EU) No 952/2013 of the European Parliament and of the Council and Council Directive 2009/132/EC regulate the status of goods leaving the EU. Articles 23 and 24 of Directive 2009/132/EC were repealed as of 1 July 2021. This change seems to be causing problems for European exporters of goods whose shipments are not successfully delivered and are returned to the EU. For example, if a Czech e-shop sends a consignment outside the EU that fails to be delivered (the customer does not take delivery or has problems with the address), then customs duties are charged in respect of the consignment upon its return to the Czech Republic, even if it originally left the Czech Republic and was only returned there. This places an illogical financial burden on European businesses and an additional burden on EU customs authorities. In this connection;

1. Is it the intention of the above legislation to impose duties on shipments that have left the EU and are returned to the EU after failed delivery?
2. Can the legislation be amended so that European businesses are exempted from the illogical imposition of customs duties in respect of returning goods that were not delivered?
3. Does the Commission plan to resolve this situation?