

**Question for written answer E-003651/2023**  
**to the Commission**  
Rule 138  
**Olivier Chastel** (Renew)

Subject: Customs value – Market Access Database

According to the DG TAXUD website<sup>1</sup>, the Market Access Database (or Access2Markets database)<sup>2</sup> contains information for businesses that export from the Union.

1. Is the Commission aware that certain Member States purportedly use values in the Access2Markets database as a secondary valuation method (Article 74 of the Union Customs Code - UCC) if they believe there are reasonable doubts for rejecting the transaction value of imported goods (Article 70 of the UCC)?
2. Is this compatible with the customs valuation rules under the UCC and the Union's commitments with regard to its WTO partners?

Submitted: 13.12.2023

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<sup>1</sup> [https://taxation-customs.ec.europa.eu/customs-4/international-affairs/third-countries/china\\_en](https://taxation-customs.ec.europa.eu/customs-4/international-affairs/third-countries/china_en)

<sup>2</sup> <https://trade.ec.europa.eu/access-to-markets/en/content/welcome-access2markets-market-access-database-users>