

**Priority question for written answer P-000419/2020
to the Commission**
Rule 138
Virginie Joron (ID)

Subject: E-commerce fraud

A report by the French Inspectorate General of Finance (IGF) has found that 98% of online sellers on French e-commerce marketplaces are not registered for VAT ¹ . According to the Court of Auditors, VAT fraud in France amounts to approximately EUR 15 billion per year, equivalent to around 8% of VAT revenue ² . The Court of Auditors has criticised the decrease in the number of auditors and fraud convictions in France ³ .

Buying a product from China or the United States involves a distortion of competition as there is no VAT on it, so the product is 20% cheaper. This fraud poses a clear threat to the entire European internal market, especially when it comes to Christmas shopping.

Can the Commission give an estimate of the damage caused at European level and how is it tackling this fraud?

¹ <https://www.bfmtv.com/economie/e-commerce-la-fraude-a-la-tva-s-avere-plus-massive-que-prevue-1820820.html>.

² <https://www.bfmtv.com/economie/l-action-de-la-france-contre-la-fraude-fiscale-est-jugee-pas-au-niveau-par-la-cour-des-comptes-1817152.html>.

³ <https://www.bfmtv.com/economie/l-action-de-la-france-contre-la-fraude-fiscale-est-jugee-pas-au-niveau-par-la-cour-des-comptes-1817152.html>.