Priority question for written answer P-002560/2024/rev.1
to the Commission
Rule 144
Luděk Niedermayer (PPE)

Subject: Sale of goods by/on online platforms avoiding payment of VAT

According to publicly available information, as of 1 July 2021, online market AliExpress is supposed to collect VAT on sales of goods delivered to EU consumers, including in situations where goods are delivered from outside of the EU with an order value of up to EUR 150, or where goods are shipped from within the EU while the seller is established outside of the EU.

1. Does the Commission have evidence that this tax practice of AliExpress works as described and if so, is this a result of a voluntary decision or a consequence of a legal obligation?

2. Is such a tax practice also established for TEMU, for example, and other similar platforms, and if not, why not and what can the Commission do to ensure proper VAT collection to protect the level playing field?

3. How is VAT collection arranged in the case of EU-based platforms such as Allegro, which combine sales by large e-shops, small EU-based e-shops and non-EU e-shops?

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