

EN
E-002638/2024
Reply
(24.3.2025)

The proposal referred to by the Honourable Member (proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT) is being discussed within the Council. The Council is not in a position to foresee the outcome or the duration of the discussions.

As regards question 1: since the proposal forms part of the Union Customs Code reform package proposed by the European Commission in 2023, its provisions are closely intertwined with the provisions of the other proposed legal acts in that package (for example concerning the concept of 'deemed importer' mentioned by the Honourable Member), which are still under discussion within the Council. However, the Council did start discussions on this proposal under the Hungarian Presidency, as reflected in the Ecofin report to the European Council on tax issues (16673/24, see points 38-44).

As regards question 2: the information requested by the Honourable Member is not available to the Council. The Honourable Member is invited to put this question to the Commission, as it falls within its sphere of competence.