

EN
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Answer given by Mr Šefčovič
on behalf of the European Commission
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The Commission annually publishes the value-added tax (VAT) Gap study, which estimated the EU VAT compliance gap for 2023 at EUR 128 billion. The methodology does not identify specific fraud types. Work with Member States is ongoing to develop methods to estimate VAT losses linked to e-commerce fraud.

For customs duties, the Commission has no estimate of the shortfall in the EU budget. Further to the introduction of the EUR 3 temporary customs duty, the Commission shall assess by 1 October 2026 whether a diversion of trade flows occurs. If needed, the Commission can extend the scope of this duty to all goods with a value not exceeding EUR 150.

Under the upcoming EU Customs Reform, operators will submit data to a new EU Customs Data Hub instead of separate national systems. Its first phase, covering e-commerce business-to-consumer supplies, is expected to start on 1 July 2028. This should improve data management and customs controls. The full Hub should be used by Trust and Check traders¹ from March 2031 and by all operators from February 2034.

From 1 July 2026, items in parcels worth up to EUR 150 sent from a third country to an EU consumer are subject to a temporary EUR 3 customs duty. In parallel, the Commission, together with e-commerce stakeholders and Member State experts, is developing a fast-track solution to strengthen the security of the Import One Stop Shop. From 1 November 2026, all distance sales will also be subject to an EU handling fee.

The Commission also supports Eurofisc in using data from payment service providers to detect inconsistencies between payment flows and VAT declarations.

¹ Customs authorities can grant this status to economic operators considered as highly trustworthy, because they fulfil stricter criteria of legal, digital and operational compliance. These traders may enjoy specific benefits, e.g. no customs intervention to release or control the goods ('green lane'), supervision by their Member States of establishment and no obligation to put the goods in transit.