

(English version)

**Priority question for written answer P-002560/24
to the Commission
Luděk Niedermayer (PPE)
(18 November 2024)**

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?

Submitted: 18.11.2024

**Answer given by Mr Hoekstra on behalf of the European Commission
(12 March 2025)**

E-commerce is an important issue with multiple dimensions. The Commission has recently adopted a communication as to provide a comprehensive EU toolbox for safe and sustainable e-commerce ⁽¹⁾.

The value added tax (VAT) e-commerce package, in force since July 2021, has introduced a ‘deemed supplier’ rule for electronic interfaces ⁽²⁾, according to which the marketplaces are responsible for collecting and remitting the VAT due on these supplies made by underlying suppliers.

The deemed supplier rule applies regardless of whether the underlying supplier is a large or small EU-based e-shop (in cases of the distance sale of imported goods with a value not exceeding EUR 150), or a non-EU established e-shop (for the same type of distance sales as well as for supplies of goods within the EU to consumers).

As such, it reduces the compliance burden for small sellers, streamlines the otherwise applicable VAT obligations of thousands of underlying sellers to a limited number of marketplaces and enhances national authorities’ oversight and control possibilities.

Under the VAT in the Digital Age proposal ⁽³⁾, Member States will have more detailed data to conduct effective audits. Once the customs reform will be implemented, data availability will further increase with the new EU Customs Data Hub, boosting the control capacities of Member States.

Currently, marketplaces or any other trader can opt to register for the One-Stop Shop simplification scheme ⁽⁴⁾ to mitigate the need for multiple VAT registrations across the EU. These simplifications remain voluntary for traders, including for deemed suppliers.

Member States use the Eurofisc ⁽⁵⁾, a network of anti-fraud experts, to coordinate VAT control activities. As from January 2024, Eurofisc has access to data from payment service providers ⁽⁶⁾ to cross-check the reporting of e-commerce operators with payment data on cross-border transactions and identify potential VAT fraud.

Control of VAT compliance practices is however the competence and responsibility of Member States. The Commission has no access to the type of information requested.

⁽¹⁾ <https://digital-strategy.ec.europa.eu/en/library/e-commerce-communication-comprehensive-eu-toolbox-safe-and-sustainable-e-commerce>

⁽²⁾ See Art. 14a of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax as introduced by Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348 29.12.2017, p. 7).

⁽³⁾ https://taxation-customs.ec.europa.eu/taxation/vat/vat-digital-age-vida_en

⁽⁴⁾ https://vat-one-stop-shop.ec.europa.eu/one-stop-shop_en

⁽⁵⁾ https://taxation-customs.ec.europa.eu/taxation/vat/vat-and-administrative-cooperation/eurofisc_en

⁽⁶⁾ https://taxation-customs.ec.europa.eu/taxation/vat/fight-against-vat-fraud/tackling-vat-fraud-e-commerce-cesop_en