

EN

P-002943/2024

Answer given by Mr Šefčovič
on behalf of the European Commission
(15.4.2025)

1. Under the current customs legal framework, the consumers are the importers of goods that they have ordered from third countries via platforms. The Customs Reform proposal¹ introduces the concept of deemed importer, by which the platforms that have registered for the VAT Import One Stop Shop (IOSS) are considered responsible for the financial and non-financial requirements applicable on these e-commerce imports. The proposal to amend the VAT Directive now includes the provisions on the mandatory IOSS, which will be further discussed in Council and which may require a further adjustment in the definition of the deemed importer. Both proposals are likely to evolve during the negotiation process. They are now both in the Council but the customs reform is subject to ordinary legislative procedure so both co-legislators will still have a say.
2. Subject to the negotiations of the co-legislators, the deemed importer will provide data regarding their distance sales of imported goods to the customs authorities at the moment of the sale. The deemed importer will have the same information requirements as any other importer.
3. The proposed customs reform aims indeed at reinforcing the customs supervision of all goods entering and leaving the Union, including e-commerce. A new EU Customs Authority and an EU Customs Data Hub will centralise data to improve targeting of unsafe products entering the Union. The customs reform will therefore contribute to reducing the number of unsafe products entering the EU, in synergy with other EU legislation, such as the Digital Service Act² and the General Product Safety Regulation³.

¹ https://taxation-customs.ec.europa.eu/customs-4/eu-customs-reform_en

² Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act) (Text with EEA relevance) PE/30/2022/REV/1. OJ L 277, 27.10.2022, p. 1–102.

³ Regulation (EU) 2023/988 of the European Parliament and of the Council of 10 May 2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council and Directive (EU) 2020/1828 of the European Parliament and the Council, and repealing Directive 2001/95/EC of the European Parliament and of the Council and Council Directive 87/357/EEC (Text with EEA relevance). PE/79/2022/REV/1. OJ L 135, 23.5.2023, p. 1–51.