

**Question for written answer E-002638/2024  
to the Council**  
Rule 144  
**Aurore Lalucq (S&D)**

**Subject:** Enforcement of VAT rules on imports from outside the EU, particularly in relation to fast fashion

Since the removal of the VAT exemption for consignments with a value not exceeding EUR 22, VAT is now due on all commercial goods imported into Europe. However, VAT fraud was still estimated at over EUR 60 billion in 2021.

It is over a year since Parliament adopted its position on a Commission proposal to extend access to the Import One-Stop Shop (IOSS) and to introduce the concept of ‘deemed importer’<sup>1</sup>. These measures will help reduce VAT fraud. They will also enhance the responsibility of platforms to collect VAT, including in the fast fashion sector.

However, it seems that the relevant working groups in the Council have not yet begun to work on this issue.

1. What is happening with legislative procedure 2023/0158 (CNS)? When does the Council plan to launch the political discussions?
2. Does the Council have an estimate of the net tax loss due to the absence of a decision, bearing in mind that this file has been pending since 22 November 2023, when Parliament adopted its opinion?

Submitted: 22.11.2024

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<sup>1</sup> [https://www.europarl.europa.eu/doceo/document/TA-9-2023-0423\\_EN.html](https://www.europarl.europa.eu/doceo/document/TA-9-2023-0423_EN.html)