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Answer given by Mr Moscovici
on behalf of the Commission
(5.10.2015)

The Commission, as announced in the digital single market strategy on 6 May, is working to minimise burdens attached to cross-border e-commerce arising from different VAT regimes, provide a level playing field for EU business and ensure that VAT revenues accrue to the Member State of the consumer.

In this context, the Commission will present a proposal in 2016 on modernising VAT for cross-border E-Commerce which will include the introduction of a VAT exemption threshold for start-up companies in respect of their EU sales.

The type of threshold, as well as its level, will be determined in the context of the impact assessment.