

Study on an integrated and innovative overhaul of EU rules governing e-commerce transactions from third countries from a customs and taxation perspective

Fields marked with * are mandatory.

Introduction

The digitalisation of the economy and the increasing role of e-commerce offers a great potential for consumers and traders. At the same time, it presents significant challenges for all stakeholders. E-commerce volumes show a dynamic growth, and the proportion of cross-border e-commerce is constantly increasing. The COVID-19 pandemic has further boosted e-commerce import volumes, a trend that is expected to last in the years to come.

With its large volume of parcels, e-commerce is posing particular challenges for Customs and Tax Authorities that need to tackle the financial and non-financial risks inherent to such imports.

In this respect, it is vital to strengthen the legal framework by enhancing the roles and responsibilities of the main e-commerce stakeholders such as online marketplaces and platforms and seeking synergies in customs duty and import tax collection procedures. Essentially, it is vital to reinforce the cooperation between Customs and Tax Authorities and the cooperation with other authorities for the controls of non-fiscal requirements.

At the same time, facilitating e-commerce is a cornerstone of the EU's Digital Single Market strategy. Over 70% of the EU's population purchase goods online and an increasing number do it directly from third countries. These purchasers need simple rules and procedures to comply with their obligations to pay import duties and taxes. When buying online, consumers prefer paying all-inclusive prices upon checkout, so that they can avoid any additional payment obligation upon the delivery of the product. At the same time non-fiscal risks need to be addressed, including for safety and security purposes.

Therefore, the European Commission is working on revisiting the customs and taxation collection systems for e-commerce (fiscal aspects) and on identifying innovative customs control approaches for e-commerce imports (non-fiscal aspects).

In respect of this, the following questions focus on your views and experiences on the import of e-commerce consignments into the EU, as well as on several policy options that might improve the situation in the future.

This consultation closes on 10 March 2022

About you

* Language of my contribution

- Bulgarian
- Croatian
- Czech
- Danish
- Dutch
- English
- Estonian
- Finnish
- French
- German
- Greek
- Hungarian
- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

* I am giving my contribution as

- Academic/research institution
- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen

- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

* First name

* Surname

* Email (this won't be published)

* Scope

- International
- Local
- National
- Regional

* Level of governance

- Local Authority
- Local Agency

* Level of governance

- Parliament
- Authority
- Agency

* Organisation name

255 character(s) maximum

* Organisation size

- Micro (1 to 9 employees)

- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

Transparency register number

255 character(s) maximum

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

* Country of origin

Please add your country of origin, or that of your organisation.

- | | | | |
|---|--|--|--|
| <input type="radio"/> Afghanistan | <input type="radio"/> Djibouti | <input type="radio"/> Libya | <input type="radio"/> Saint Martin |
| <input type="radio"/> Åland Islands | <input type="radio"/> Dominica | <input type="radio"/> Liechtenstein | <input type="radio"/> Saint Pierre and Miquelon |
| <input type="radio"/> Albania | <input type="radio"/> Dominican Republic | <input type="radio"/> Lithuania | <input type="radio"/> Saint Vincent and the Grenadines |
| <input type="radio"/> Algeria | <input type="radio"/> Ecuador | <input type="radio"/> Luxembourg | <input type="radio"/> Samoa |
| <input type="radio"/> American Samoa | <input type="radio"/> Egypt | <input type="radio"/> Macau | <input type="radio"/> San Marino |
| <input type="radio"/> Andorra | <input type="radio"/> El Salvador | <input type="radio"/> Madagascar | <input type="radio"/> São Tomé and Príncipe |
| <input type="radio"/> Angola | <input type="radio"/> Equatorial Guinea | <input type="radio"/> Malawi | <input type="radio"/> Saudi Arabia |
| <input type="radio"/> Anguilla | <input type="radio"/> Eritrea | <input type="radio"/> Malaysia | <input type="radio"/> Senegal |
| <input type="radio"/> Antarctica | <input type="radio"/> Estonia | <input type="radio"/> Maldives | <input type="radio"/> Serbia |
| <input type="radio"/> Antigua and Barbuda | <input type="radio"/> Eswatini | <input type="radio"/> Mali | <input type="radio"/> Seychelles |
| <input type="radio"/> Argentina | <input type="radio"/> Ethiopia | <input type="radio"/> Malta | <input type="radio"/> Sierra Leone |
| <input type="radio"/> Armenia | <input type="radio"/> Falkland Islands | <input type="radio"/> Marshall Islands | <input type="radio"/> Singapore |
| <input type="radio"/> Aruba | <input type="radio"/> Faroe Islands | <input type="radio"/> Martinique | <input type="radio"/> Sint Maarten |
| <input type="radio"/> Australia | <input type="radio"/> Fiji | <input type="radio"/> Mauritania | <input type="radio"/> Slovakia |
| <input type="radio"/> Austria | <input type="radio"/> Finland | <input type="radio"/> Mauritius | <input type="radio"/> Slovenia |
| <input type="radio"/> Azerbaijan | <input type="radio"/> France | <input type="radio"/> Mayotte | <input type="radio"/> Solomon Islands |
| <input type="radio"/> Bahamas | <input type="radio"/> French Guiana | <input type="radio"/> Mexico | <input type="radio"/> Somalia |
| <input type="radio"/> Bahrain | <input type="radio"/> French Polynesia | <input type="radio"/> Micronesia | <input type="radio"/> South Africa |

- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Canada
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Myanmar/Burma
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- North Macedonia
- Norway
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Sweden
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago
- Tunisia
- Turkey

- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Curaçao
- Cyprus
- Czechia
- Democratic Republic of the Congo
- Denmark
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- Rwanda
- Saint Barthélemy
- Saint Helena
- Ascension and Tristan da Cunha
- Saint Kitts and Nevis
- Saint Lucia
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- United States Minor Outlying Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
- Wallis and Futuna
- Western Sahara
- Yemen
- Zambia
- Zimbabwe

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association, 'consumer association', 'EU citizen') country of origin, organisation name and size, and its**

transparency register number, are always published. Your e-mail address will never be published.

Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

The type of respondent that you responded to this consultation as, your country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself.

Public

Your name, the type of respondent that you responded to this consultation as, your country of origin and your contribution will be published.

* Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

Public

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the [personal data protection provisions](#)

Roles and responsibilities for e-commerce transactions

For this consultation we would like to differentiate between the different roles and responsibilities of stakeholders for e-commerce transactions to gain a better understanding of the responses to the questionnaire.

* Please indicate which of the following roles for e-commerce transactions apply to you or your organisation/ company. *[Multiple answers are possible]*

- Customs and/ or Tax Administration
- Government agency (for non-fiscal measures)
- E-commerce platform or marketplace
- Consolidator for e-commerce parcels
- E-commerce vendor or supplier
- EU based vendor for traditional (brick and mortar) sales
- Consumer
- Consumer organisation
- EU business buying e-commerce products
- Freight forwarder or logistics service provider
- Customs agent or broker
- (Express) carrier
- Fulfilment centre
- Postal operator or association
- Financial intermediary or payment service provider
- Software developer or provider
- Consultant or legal adviser
- Other

If you indicated 'other', please specify the role and responsibilities that you have in the context of e-commerce transactions.

In which country or countries are you established/ located?

If applicable, please indicate where your parent company is headquartered.

Please select the country where your parent company is headquartered or select the blank line when this does not apply to you

- AF - Afghanistan
- AL - Albania
- DZ - Algeria

- AD - Andorra
- AO - Angola
- AG - Antigua and Barbuda
- AR - Argentina
- AM - Armenia
- AU - Australia
- AT - Austria
- AZ - Azerbaijan
- BS - Bahamas
- BH - Bahrain
- BD - Bangladesh
- BB - Barbados
- BY - Belarus
- BE - Belgium
- BZ - Belize
- BJ - Benin
- BT - Bhutan
- BO - Bolivia
- BA - Bosnia and Herzegovina
- BW - Botswana
- BR - Brazil
- BN - Brunei Darussalam
- BG - Bulgaria
- BF - Burkina Faso
- BI - Burundi
- CV - Cabo Verde
- KH - Cambodia
- CM - Cameroon
- CA - Canada
- CF - Central African Republic
- TD - Chad
- CL - Chile
- CN - China
- CO - Colombia

- Ⓒ KM - Comoros
- Ⓒ CG - Congo
- Ⓒ CR - Costa Rica
- Ⓒ CI - Côte D'Ivoire
- Ⓒ HR - Croatia
- Ⓒ CU - Cuba
- Ⓒ CY - Cyprus
- Ⓒ CZ - Czechia
- Ⓒ CD - Democratic Republic of the Congo
- Ⓒ DK - Denmark
- Ⓒ DJ - Djibouti
- Ⓒ DM - Dominica
- Ⓒ DO - Dominican Republic
- Ⓒ EC - Ecuador
- Ⓒ EG - Egypt
- Ⓒ SV - El Salvador
- Ⓒ GQ - Equatorial Guinea
- Ⓒ ER - Eritrea
- Ⓒ EE - Estonia
- Ⓒ SZ - Eswatini
- Ⓒ ET - Ethiopia
- Ⓒ FJ - Fiji
- Ⓒ FI - Finland
- Ⓒ FR - France
- Ⓒ GA - Gabon
- Ⓒ GM - Gambia
- Ⓒ GE - Georgia
- Ⓒ DE - Germany
- Ⓒ GH - Ghana
- Ⓒ GR - Greece
- Ⓒ GD - Grenada
- Ⓒ GT - Guatemala
- Ⓒ GN - Guinea
- Ⓒ GW - Guinea Bissau

- GY - Guyana
- HT - Haiti
- HN - Honduras
- HU - Hungary
- IS - Iceland
- IN - India
- ID - Indonesia
- IR - Iran
- IQ - Iraq
- IE - Ireland
- IL - Israel
- IT - Italy
- JM - Jamaica
- JP - Japan
- JO - Jordan
- KZ - Kazakhstan
- KE - Kenya
- KI - Kiribati
- KW - Kuwait
- KG - Kyrgyzstan
- LA - Laos
- LV - Latvia
- LB - Lebanon
- LS - Lesotho
- LR - Liberia
- LY - Libya
- LI - Liechtenstein
- LT - Lithuania
- LU - Luxembourg
- MG - Madagascar
- MW - Malawi
- MY - Malaysia
- MV - Maldives
- ML - Mali

- MT - Malta
- MH - Marshall Islands
- MR - Mauritania
- MU - Mauritius
- MX - Mexico
- FM - Micronesia
- MC - Monaco
- MN - Mongolia
- ME - Montenegro
- MA - Morocco
- MZ - Mozambique
- MM - Myanmar
- NA - Namibia
- NR - Nauru
- NP - Nepal
- NL - Netherlands
- NZ - New Zealand
- NI - Nicaragua
- NE - Niger
- NG - Nigeria
- KP - North Korea
- MK - North Macedonia
- NO - Norway
- OM - Oman
- PK - Pakistan
- PW - Palau
- PA - Panama
- PG - Papua New Guinea
- PY - Paraguay
- PE - Peru
- PH - Philippines
- PL - Poland
- PT - Portugal
- QA - Qatar

- Ⓒ MD - Republic of Moldova
- Ⓒ RO - Romania
- Ⓒ RU - Russian Federation
- Ⓒ RW - Rwanda
- Ⓒ KN - Saint Kitts and Nevis
- Ⓒ LC - Saint Lucia
- Ⓒ VC - Saint Vincent and the Grenadines
- Ⓒ WS - Samoa
- Ⓒ SM - San Marino
- Ⓒ ST - Sao Tome and Principe
- Ⓒ SA - Saudi Arabia
- Ⓒ SN - Senegal
- Ⓒ RS - Serbia
- Ⓒ SC - Seychelles
- Ⓒ SL - Sierra Leone
- Ⓒ SG - Singapore
- Ⓒ SK - Slovakia
- Ⓒ SI - Slovenia
- Ⓒ SB - Solomon Islands
- Ⓒ SO - Somalia
- Ⓒ ZA - South Africa
- Ⓒ KR - South Korea
- Ⓒ SS - South Sudan
- Ⓒ ES - Spain
- Ⓒ LK - Sri Lanka
- Ⓒ SD - Sudan
- Ⓒ SR - Suriname
- Ⓒ SE - Sweden
- Ⓒ CH - Switzerland
- Ⓒ SY - Syrian Arab Republic
- Ⓒ TJ - Tajikistan
- Ⓒ TZ - Tanzania
- Ⓒ TH - Thailand
- Ⓒ TL - Timor-Leste

- TG - Togo
- TO - Tonga
- TT - Trinidad and Tobago
- TN - Tunisia
- TR - Turkey
- TM - Turkmenistan
- TV - Tuvalu
- UG - Uganda
- UA - Ukraine
- AE - United Arab Emirates
- GB - United Kingdom
- US - United States of America
- UY - Uruguay
- UZ - Uzbekistan
- VU - Vanuatu
- VE - Venezuela
- VN - Viet Nam
- YE - Yemen
- ZM - Zambia
- ZW - Zimbabwe

Do you have operations in the EU and if so, do you operate from more than one Member State of the EU? *[One answer per line]*

	Yes	No
Operations in the EU?	<input type="radio"/>	<input type="radio"/>
More than one Member State?	<input type="radio"/>	<input type="radio"/>

Can you provide a short summary to explain what your operations entail and where your main operations take place?

Please indicate which of the following sectors your company operate in for e-commerce. *[Multiple answers are possible]*

- Consumer electronics (e.g. phones, gaming consoles, TVs, remotes, etc.)

- Electronics accessories (e.g. phone covers, phone mounts, camera cases, etc.)
- Household appliances (e.g. irons, vacuum cleaners, coffee machines, etc.)
- Medication
- Personal care products (e.g. colognes, cotton swabs, deodorant, shampoo, cosmetics, etc.)
- Health care products (e.g. vitamins, mineral herbs, probiotics, etc.)
- Medical devices (e.g. thermometer, blood pressure monitors, etc.)
- Toys
- Textiles (e.g. clothing, shoes, etc.)
- Books
- Food products (e.g. herbs, cereals, baked goods, drinks, etc.)
- Tools
- Excise products (e.g. tobacco, cigarettes, alcoholic drinks, etc.)
- Other

If you indicated 'other', please specify in which other sectors your company operates for e-commerce.

How many imports of e-commerce consignments (parcels) do you deal with on an annual basis?

If applicable, approximately what percentage of your EU e-commerce sales do you fulfil by importing consignments from third countries?

Do you have direct experience with the import one stop shop (IOSS) simplification for VAT purposes? *[One answer per line]*

	Yes	No
As holder of an IOSS number	<input type="radio"/>	<input type="radio"/>
As declarant or representative	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

If you indicated that you have direct experience with the IOSS simplification, please provide a short summary to explain your experience and explain whether your over-all experience is positive, neutral or negative.

Do you have direct experience with the special arrangement scheme for VAT purposes? *[One answer per line]*

	Yes	No
As seller or deemed supplier	<input type="radio"/>	<input type="radio"/>
As declarant or representative	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

If you indicated that you have direct experience with the special arrangement scheme, please provide a short summary to explain your experience and explain whether your over-all experience is positive, neutral or negative

Problem statement verification

The purpose of this section of the consultation is to confirm our understanding of the current challenges you or your organisation may experience when importing e-commerce parcels into the EU.

Are the following challenges relevant to you or your organisation/ company when dealing with e-commerce imports? *[One answer per line]*

	Very relevant	Relevant	Not so relevant	Not relevant	Don't know
Administrative challenges due to the (growing) volumes of e-commerce	<input type="radio"/>				
Administrative challenges due to the diversity of requirements for specific goods	<input type="radio"/>				
A significant fiscal customs and / or tax compliance burden	<input type="radio"/>				
A significant compliance burden for non-fiscal rules and measures (e.g. regulatory, sanitary, labelling, product standards, etc.)	<input type="radio"/>				
A significant burden to comply with the requirements for excise goods	<input type="radio"/>				

Unclear fiscal customs and/ or tax rules and a lack of guidance on these rules	<input type="radio"/>				
Unclear non-fiscal rules and measures and a lack of guidance on these rules	<input type="radio"/>				
Unclear rules for excise goods and a lack of guidance on these rules	<input type="radio"/>				
Insufficient alignment between Customs and Tax Authorities	<input type="radio"/>				
Insufficient alignment of Customs and Tax authorities with the governmental agencies responsible for the non-fiscal rules and measures	<input type="radio"/>				
The availability of electronic data on e-commerce transactions and the possibilities you have to obtain data	<input type="radio"/>				
The quality and reliability of the available data on e-commerce transactions	<input type="radio"/>				
The capacity of authorities to effectively control incoming e-commerce parcels	<input type="radio"/>				
Difficulties with the liability and accountability for taxes, duties and compliance with respect to the fiscal aspects of importing of e-commerce parcels	<input type="radio"/>				
Difficulties with the liability and accountability for non-fiscal measures when importing e-commerce parcels	<input type="radio"/>				
No level playing field for Non-EU e-commerce sellers and regular EU sellers on their tax, duty and/ or compliance burden	<input type="radio"/>				
Fraudulent activities by economic operators with respect to importing e-commerce parcels	<input type="radio"/>				

Are the following technological challenges relevant to you or your organisation/ company when dealing with e-commerce imports? *[One answer per line]*

	Very relevant	Relevant	Not so relevant	Not relevant	Don't know
Complex Data Management	<input type="radio"/>				
Lack of integration between national systems and processes	<input type="radio"/>				

Differences in the national applications of the various MS	<input type="radio"/>				
Lack of capacity of the IT systems of customs and / or tax authorities	<input type="radio"/>				
Lack of capacity of your available IT systems	<input type="radio"/>				
Constraints from legislations to implement a new technology	<input type="radio"/>				
Lack of Governance & Security model	<input type="radio"/>				

How well prepared are you to handle the upcoming volumes of the cross-border e-commerce goods with the current IT systems in place? *[One answer per line]*

	Very prepared	Moderate prepared	Minor prepared	Not prepared	Don't know
Undertaking customs controls	<input type="radio"/>				
Handling the customs procedures	<input type="radio"/>				
Other VAT aspect	<input type="radio"/>				
Others	<input type="radio"/>				

Which of the following technological evolutions should be explored by the European Commission in order to address cross-border e-commerce challenges in?

	Should be explored [<i>Yes/ No/ Don't know</i>]	For what purpose (e.g. risk analysis, automation, data exchange etc.)
Artificial intelligence		
Blockchain		
Data Security		
Internet of things		
Biometrics		
RFID technology		
EAN/QR codes		
Data/Big Data technology		
Cloud computing		
Other		

If you indicated 'other', please specify which other emerging technologies should be explored by the European Commission to address the challenges in cross-border e-commerce and why.

Are you planning investments in emerging technologies to handle the growing e-commerce import volumes (e.g. the emerging technologies from the list above or any other)? If so, please explain for what purpose and provide an indication in years when you expect to invest in this technology

Do you use or configure 3rd party solutions in order to comply with cross-border e-commerce? If so, please indicate the name of the 3rd party solution and the Member States where you use them.

Do you or your organisation/ company experience any further challenges when dealing with e-commerce? If so, please explain these challenges below.

Based on your experience, please express your agreement or disagreement with the following statements concerning the e-commerce market and the import of e-commerce parcels. *[One answer per line]*

	Agree	Partly agree	Neither agree nor disagree	Partly disagree	Disagree	Don't know
Undervaluation for the import of e-commerce parcels is a common practice to avoid passing the threshold of €150 for the payment of customs duties.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Splitting of consignments is a common practice to avoid passing the threshold of €150 for the payment of customs duties.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

I can verify data that is provided to me about specific e-commerce parcels, such as the price or the description of the product.	<input type="radio"/>					
It is easy to obtain additional data on specific e-commerce parcels when this is required to verify the price or description of the product.	<input type="radio"/>					
Parties involved in the supply chains for the import of e-commerce parcels take (sufficient) responsibility for proper customs clearance.	<input type="radio"/>					
There is sufficient control from authorities on the non-fiscal rules and measures with respect to e-commerce parcels.	<input type="radio"/>					

Purchasing e-commerce products

In this section of the consultation we will be asking specific questions relating to the purchase of e-commerce products to gain a better understanding of the e-commerce market.

Please indicate what type of products you have purchased online from non-EU sellers *[Multiple answers are possible]*

- Consumer electronics (e.g. phones, gaming consoles, TVs, remotes, etc.)
- Electronics accessories (e.g. phone covers, phone mounts, camera cases, etc.)
- Household appliances (e.g. irons, vacuum cleaners, coffee machines, etc.)
- Personal care products (e.g. colognes, cotton swabs, deodorant, shampoo, cosmetics, etc.)
- Health care products (e.g. vitamins, mineral herbs, probiotics, etc.)
- Medical devices (e.g. thermometer, blood pressure monitors, etc.)
- Medication
- Toys
- Textiles (e.g. clothing, shoes, etc.)
- Books
- Food products (e.g. herbs, cereals, baked goods, drinks, etc.)
- Tools
- Excise products (e.g. tobacco, cigarettes, alcoholic drinks, etc.)

Others

If you indicated 'other', please specify what other type of products you have bought online from non-EU sellers.

Approximately what proportion of your online orders from non-EU sellers are valued at €150 or less (not including taxes and duties)?

Include the percentage or place 'x' under don't know

	% of orders	Don't know
Response		

How would the volume of these goods that you purchase change if, due to duties being added, the price of these goods increased by around 5%? *[One answer per line]*

- No more non-EU purchases
- Significantly less
- Slightly less
- No change
- Don't know

How would the volume of these goods that you purchase change if the price increased by around 5% AND you had to pay this to the postal/courier service separately before receiving the goods? *[One answer per line]*

- No more non-EU purchases
- Significantly less
- Slightly less
- No change
- Don't know

If the price was the same (including delivery), would you choose to purchase a good online or in a physical store? *[one answer]*

- Online
- Physical store

Please explain why you would choose to purchase online or in a physical store.

Would you purchase online from a non-EU country if you could get the same product at the same price or cheaper from this non-EU country than in your home country or in the EU? *[one answer]*

- Yes
- No

If you would not, why not?

Do you purchase goods online from non-EU countries because you cannot get the goods domestically or in the EU? *[one answer]*

- Yes
- No

If no, what is the main reason you purchase goods online from non-EU countries?

Have any of the following concerns prevented you from purchasing online from non-EU sellers? *[One answer per line]*

	Yes	No
Longer delivery time	<input type="radio"/>	<input type="radio"/>
Higher shipping costs	<input type="radio"/>	<input type="radio"/>
Difficulties with returns	<input type="radio"/>	<input type="radio"/>
Uncertain consumer rights if my purchase is not as expected	<input type="radio"/>	<input type="radio"/>
Uncertainty regarding the use of my personal data or payment data	<input type="radio"/>	<input type="radio"/>
Uncertain product standards/quality	<input type="radio"/>	<input type="radio"/>
Unexpected costs after purchasing an e-commerce product (e.g. additional shipping costs or clearance and handling fees from postal operators)	<input type="radio"/>	<input type="radio"/>
Potential delays due to customs controls and/or payment of taxes and duties	<input type="radio"/>	<input type="radio"/>
Uncertainty on non-fiscal rules and measures (e.g. uncertain whether the products is a prohibited or restricted goods)	<input type="radio"/>	<input type="radio"/>
Other (please specify)	<input type="radio"/>	<input type="radio"/>

If you indicated 'other', please specify what other concerns prevented you from purchasing online from a non-EU

Compliance burden and costs for e-commerce transactions

The following questions relate to the total financial cost of all IT systems employed as an economic operator used in the movement of goods into the EU and the payment of import taxes and duties.

What was the initial cost of purchasing and setting up all IT systems required for managing your e-commerce import obligations?

Include the costs or place 'x' under not applicable

	Costs in €	Not applicable
Response		

What is the annual cost of running these IT systems (including staff costs)?

Include the costs or place 'x' under not applicable

	Costs in €	Not applicable
Response		

The following questions relate to the average time it takes to perform tasks associated with the imports of goods from non-EU countries into the EU. (note: this is about the total time spent actively on these tasks, not the duration from start to finish).

Approximately how long does it take to register yourself as a trader in the EU (e.g. EORI registration, VAT registration or IOSS registration)? *[One answer per line]*

Include the costs or place 'x' under not applicable

	Cost in €	Not applicable
Response		

Is your company required to have any other registrations or authorisations related to importing e-commerce consignment into the EU? If so, please explain and include the approximate time and cost to register.

When lodging declarations, approximately how long does it take to complete all the documentation required to import an average e-commerce consignment from non-

EU countries into the EU? (note: completing documentation includes all stages from gathering the information, drafting the documentation, lodging the declaration and forwarding information to your client or on to the next stage of the supply chain)

Include the time or place 'x' under not applicable

	Times in minutes	Not applicable
Response		

What other costs than the above are there associated with importing into the EU? If possible, please provide a description and the approximate costs.

Approximately, how much time is spent communicating with other actors in the supply chain for a single consignment (e.g. freight forwarders, sellers, suppliers, brokers)?

Include the minutes or place 'x' under not applicable

	Times in minutes	Not applicable
Response		

Have you faced any additional costs solely in relation to moving goods into the EU (To comply with specific product requirements)? If so, please provide an indication of the initial and/or ongoing costs.

On average, what is the customs clearance fee per e-commerce consignment?

Include the costs or place 'x' under not applicable

	Costs in €	Not applicable
Response		

Is there a difference in the time spent on the customs clearance per e-commerce consignment when customs duties are levied or not? If so, please explain the difference in an approximate percentage.

Include the percentage or place 'x' under not applicable

	% of difference in time	Not applicable
Response		

Is there a difference in the clearance fee per e-commerce consignment when customs duties are levied or not? If so, please explain the difference in an approximate percentage.

Include the percentage or place 'x' under not applicable

	% of difference in cost	Not applicable
Response		

Is there a difference in the time-spent on the customs when IOSS or the special arrangement scheme is used for VAT purposes? If yes, please explain the difference in an approximate percentage.

Include the percentage or place 'x' under not applicable

	% of difference in time	Not applicable
Response		

Is there a difference in the clearance fee per e-commerce consignment when IOSS or the special arrangement scheme is used for VAT purposes? If yes, please explain the difference in an approximate percentage.

Include the percentage or place 'x' under not applicable

	% of difference in cost	Not applicable
Response		

Policy solutions

In the following section of the consultation, we have included options to address known issues in relation to cross-border e-commerce. We would appreciate your view on whether they could constitute solutions for the current challenges, also taking into consideration your role within the e-commerce transaction chain.

Do you think the following options could be considered solutions for the current e-commerce challenges? *[One answer per line]*

	To a very large extent	To a large extent	To some extent	To a limited extent	Not at all	Don't know
Making platforms and marketplaces liable to pay customs duties, similarly to the model of the "deemed supplier" concept from the VAT directive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Setting up partnership programmes with compliant e-commerce operators harnessing their technological advances in exchange for trade facilitation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Extending the application of IOSS for the collection of VAT to consignments with a higher value than €150 (e.g. below a threshold of €1000)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Making IOSS mandatory for the collection of VAT up to a certain threshold.	<input type="radio"/>					
Extending IOSS to also cover customs duties (and possibly excise duties)	<input type="radio"/>					
Introduction of a flat rate for customs duties	<input type="radio"/>					
A separate customs value principle for e-commerce (e.g. the purchase price of the consumer)	<input type="radio"/>					
Introducing the concept of 'importer' in EU customs law and making this 'importer' (jointly) responsible and liable for import obligations (and non-fiscal measures)	<input type="radio"/>					
Adapting existing customs simplifications to facilitate data exchange and streamline customs formalities (i.e. adaptations that allow for periodic customs declarations and systematically relying on a transaction-based control approach)	<input type="radio"/>					

Which of the following options in relation to the overhaul of the duty relief system (i.e. the EU duty relief threshold of €150) could be considered a solution for the current challenges? *[One answer per line]*

	To a very large extent	To a large extent	To some extent	To a limited extent	Not at all	Don't know
Removing the €150 customs duty relief threshold.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Lowering the €150 threshold.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increasing the €150 threshold.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Do you think the below policy options in relation to Integration and interconnectivity of IT systems could be considered solutions to the current challenges? *[One answer per line]*

	To a very large extent	To a large extent	To some extent	To a limited extent	Not at all	Don't know
National Single Window to lodge information and documentation needed for customs and non-customs authorities to fulfil formalities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

EU Single Window to lodge the information and documentation needed for customs and non-customs authorities to fulfil formalities.	<input type="radio"/>					
A data pipeline to enable customs to obtain data about e-commerce consignments directly from the seller, the freight forwarders or any other party.	<input type="radio"/>					

Please share with us any other solutions that were not mentioned before which you think could be valuable to assess when addressing the existing problems in relation to e-commerce?

Conclusion

Would you like to add any further comments or suggestions on the challenges, compliance burden, technological evolutions or policy options for cross-border e-commerce?

Would you be willing to have a (virtual) meeting to discuss these topics? *[one answer]*

- Yes
- No

Please include the contact details which we can use to schedule a meeting.

I agree that my contact details will be shared, so a (virtual) meeting can be scheduled. – Please note that these contact details will not be used for any other purpose than to reach out for a (virtual) meeting. Furthermore, all contact details will be deleted when the study is finalised.

- Yes
- No

