
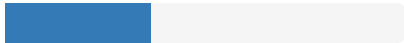
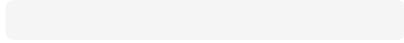
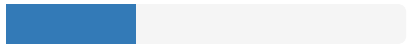
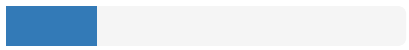
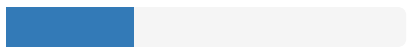
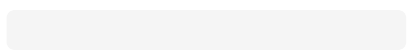
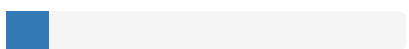
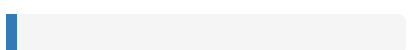
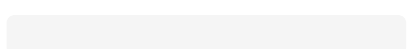


Statistics: General arrangements for excise duty – harmonisation and simplification

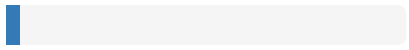
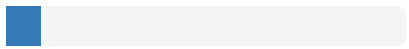
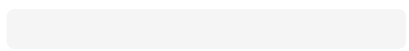
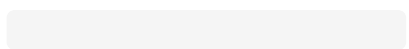
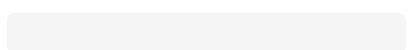
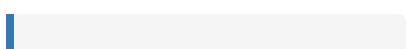
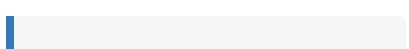
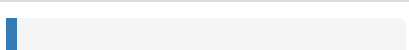
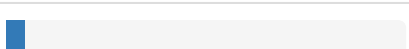
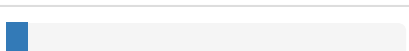
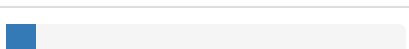
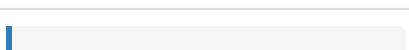
Please note: The European Commission will prepare a report summarising the responses. Contributions received are thus intended for publication on the Commission's website. Please choose between the following two options:

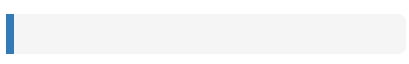
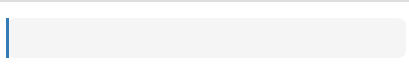
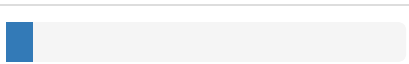
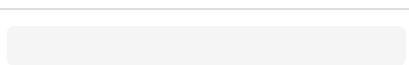
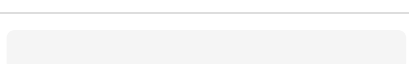
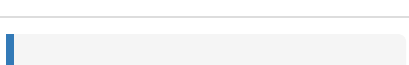
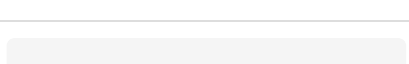
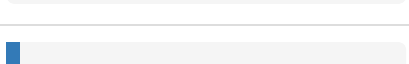
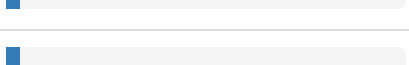
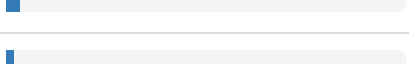
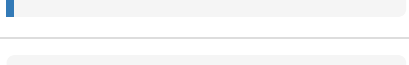
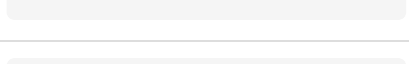
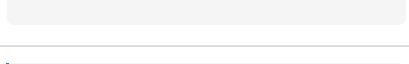
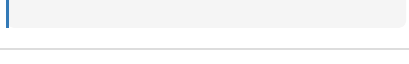
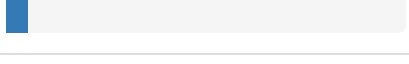
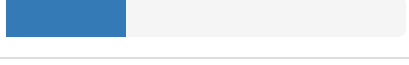
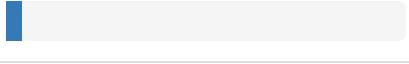
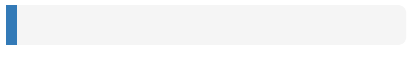
		Answers	Ratio
My reply can be published under my name /the name of the organisation on behalf of which I reply: I consent the publication of all information in my contribution in whole or in part including my name or my organisation's name, and I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent publication.		96	63.58 %
My reply can be published provided that I/the organisation on behalf of which I reply remain anonymous: I consent to the publication of any information in my contribution in whole or in part (which may include quotes or opinions I express) provided that it is done anonymously. I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent the publication.		55	36.42 %
No Answer		0	0 %

Please select whether you participate to this consultation as:

		Answers	Ratio
Private citizen		49	32.45 %
Economic operator		34	22.52 %
Trade, business or professional association		48	31.79 %
Public authority (national, regional, local)		0	0 %
Non-Government organization		16	10.6 %
Other (please specify)		4	2.65 %
No Answer		0	0 %

In which country do you live or where is the headquarters of your organisation (main headquarters in the case of multinational companies)?

		Answers	Ratio
Austria		5	3.31 %
Belgium		13	8.61 %
Bulgaria		0	0 %
Croatia		0	0 %
Cyprus		0	0 %
Czech Republic		3	1.99 %
Denmark		3	1.99 %
Estonia		4	2.65 %
Finland		7	4.64 %
France		8	5.3 %
Germany		11	7.28 %
Greece		2	1.32 %

Hungary		3	1.99 %
Ireland		1	0.66 %
Italy		10	6.62 %
Latvia		0	0 %
Lithuania		0	0 %
Luxembourg		3	1.99 %
Malta		0	0 %
Netherlands		5	3.31 %
Poland		5	3.31 %
Portugal		3	1.99 %
Romania		0	0 %
Slovak Republic		0	0 %
Slovenia		1	0.66 %
Spain		8	5.3 %
Sweden		45	29.8 %
United Kingdom		6	3.97 %
Other, please specify		4	2.65 %
No Answer		1	0.66 %

Does your organisation have subsidiaries or branches in other countries than your headquarters'?

		Answers	Ratio
Yes		16	10.6 %
No		18	11.92 %
Don't know		0	0 %
No Answer		117	77.48 %

If yes, in which country(ies) are your organisation's subsidiaries and branches?

		Answers	Ratio
EU-level and/or multinational		9	5.96 %
Austria		0	0 %
Belgium		3	1.99 %
Bulgaria		0	0 %
Croatia		1	0.66 %
Cyprus		0	0 %
Czech Republic		0	0 %
Denmark		1	0.66 %
Estonia		0	0 %
Finland		0	0 %
France		4	2.65 %
Germany		2	1.32 %
Greece		0	0 %
Hungary		1	0.66 %
Ireland		1	0.66 %
Italy		1	0.66 %

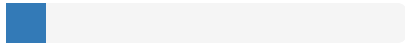
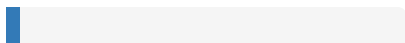
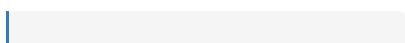
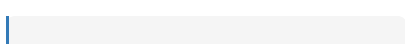
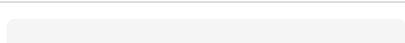
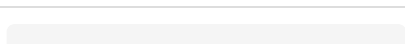
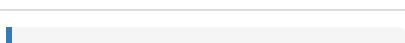
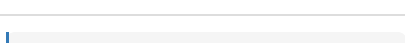


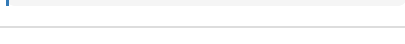
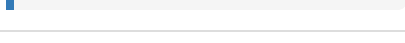
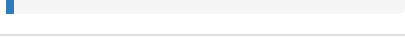
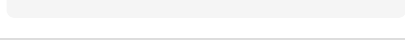
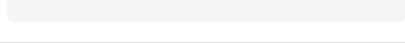
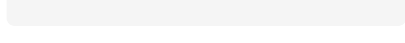
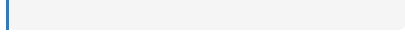
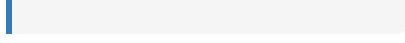
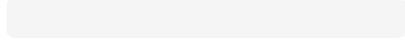
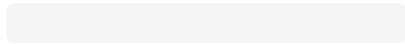
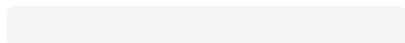
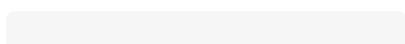
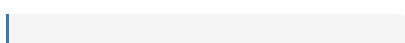
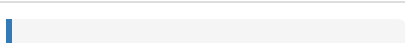
Latvia		0	0 %
Lithuania		0	0 %
Luxembourg		2	1.32 %
Malta		0	0 %
Netherlands		3	1.99 %
Poland		0	0 %
Portugal		3	1.99 %
Romania		0	0 %
Slovak Republic		1	0.66 %
Slovenia		1	0.66 %
Spain		3	1.99 %
Sweden		1	0.66 %
United Kingdom		2	1.32 %
No Answer		135	89.4 %

Does your organisation carry out business in other countries than your headquarters', subsidiaries' or branches'?

		Answers	Ratio
Yes		20	13.25 %
No		13	8.61 %
Don't know		1	0.66 %
No Answer		117	77.48 %

If yes, please indicate these additional country(ies)?

		Answers	Ratio

EU-level and/or multinational		15	9.93 %
Austria		5	3.31 %
Belgium		1	0.66 %
Bulgaria		1	0.66 %
Croatia		0	0 %
Cyprus		0	0 %
Czech Republic		2	1.32 %
Denmark		1	0.66 %
Estonia		1	0.66 %
Finland		1	0.66 %
France		3	1.99 %
Germany		3	1.99 %
Greece		0	0 %
Hungary		0	0 %
Ireland		0	0 %
Italy		1	0.66 %
Latvia		2	1.32 %
Lithuania		0	0 %
Luxembourg		0	0 %
Malta		0	0 %
Netherlands		0	0 %
Poland		1	0.66 %
Portugal		2	1.32 %
Romania		0	0 %

Slovak Republic		1	0.66 %
Slovenia		0	0 %
Spain		0	0 %
Sweden		2	1.32 %
United Kingdom		1	0.66 %
No Answer		131	86.75 %

Is your organisation included in the Transparency Register?

		Answers	Ratio
Yes		42	27.81 %
No		25	16.56 %
Not applicable		16	10.6 %
No Answer		68	45.03 %

How many employees does your business have?

		Answers	Ratio
Self-employed (Micro enterprise)		2	1.32 %
Less than 10 employees (Micro enterprise)		4	2.65 %
Between 10 and 49 employees (Small enterprise)		4	2.65 %
Between 50 and 250 employees (Medium-sized enterprise)		6	3.97 %
More than 250 employees (Large enterprise)		18	11.92 %
No Answer		117	77.48 %

Which of the following goods categories best describe your business' main economic activities?

		Answers	Ratio
Alcohols and alcoholic beverages		19	12.58 %
Manufactured tobacco products		10	6.62 %
Energy products		6	3.97 %
Other (please specify)		1	0.66 %
No Answer		117	77.48 %

Are you exporting or importing excise goods from or to the European Union ?

		Answers	Ratio
Yes		61	40.4 %
No		36	23.84 %
Don't know		2	1.32 %
No Answer		52	34.44 %

To what extent are you satisfied with the current procedures for exporting excise goods from the European Union? : Level of satisfaction

		Answers	Ratio
Very dissatisfied		7	4.64 %
Dissatisfied		34	22.52 %
Neutral		24	15.89 %
Satisfied		20	13.25 %
Very satisfied		2	1.32 %
No Answer		64	42.38 %

To what extent are you satisfied with the current procedures for importing excise goods to the European Union? : Level of satisfaction

		Answers	Ratio
Very dissatisfied		3	1.99 %
Dissatisfied		7	4.64 %
Neutral		31	20.53 %
Satisfied		42	27.81 %
Very satisfied		2	1.32 %
No Answer		66	43.71 %

If you consider improvements should be done regarding import-export procedures of excise goods, at what level do you consider actions should be undertaken? : Action at:

		Answers	Ratio
EU level		71	47.02 %
National level		8	5.3 %
Other (please specify)		5	3.31 %
Don't know		7	4.64 %
No Answer		60	39.74 %

To what extent do you agree with this option? : Level of agreement

		Answers	Ratio
Strongly disagree		2	1.32 %
Disagree		2	1.32 %
Neither agree nor disagree		11	7.28 %
Agree		39	25.83 %
Strongly agree		34	22.52 %
No Answer		63	41.72 %

Are you moving excise goods, for which excise duties have already been paid, to or from businesses in other Member States within the European Union?

		Answers	Ratio
Yes		42	27.81 %
No		42	27.81 %
Don't know		4	2.65 %
No Answer		63	41.72 %

What is the number of duty paid B2B excise movements to or from your organization per year?

		Answers	Ratio
< 100		14	9.27 %
100 – 500		8	5.3 %
501 – 2000		1	0.66 %
> 2000		11	7.28 %
Don't know		6	3.97 %
No Answer		111	73.51 %


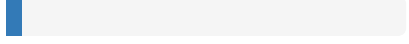
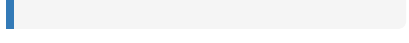
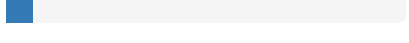
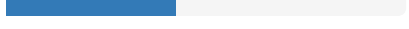
What is the average amount of excise duty due at destination, per consignment, in euros?

		Answers	Ratio
< €50		3	1.99 %
€51 – €100		5	3.31 %
€101 – €500		12	7.95 %
€501 - €2000		7	4.64 %
> €2000		5	3.31 %
Don't know		8	5.3 %
No Answer		111	73.51 %

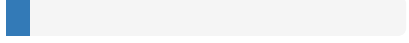
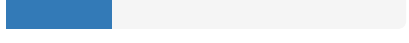
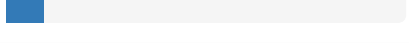
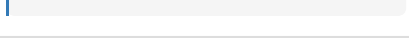
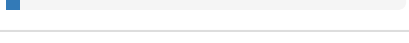


To what extent are you satisfied with the current duty paid B2B procedures? : Level of satisfaction

		Answers	Ratio
Very dissatisfied		5	3.31 %
Dissatisfied		44	29.14 %
Neutral		29	19.21 %
Satisfied		2	1.32 %
Very satisfied		3	1.99 %
No Answer		68	45.03 %

If you consider improvements should be done on duty paid B2B procedures, at what level do you consider actions should be undertaken? : Action at:

		Answers	Ratio
EU level		68	45.03 %
National level		6	3.97 %
Other (please specify)		3	1.99 %
Don't know		10	6.62 %
No Answer		64	42.38 %

What effort (both one off and recurring effort) would be required for your organization to switch to computer-based procedures? : Register as an excise operator, for instance based on a VAT number

		Answers	Ratio
Very low		9	5.96 %
Low		40	26.49 %
Moderate		14	9.27 %
High		1	0.66 %
Very high		5	3.31 %
Don't know		17	11.26 %
No Answer		65	43.05 %

What effort (both one off and recurring effort) would be required for your organization to switch to computer-based procedures? : Change your internal processes to switch from the current paper-based procedures to computer-based ones

		Answers	Ratio
Very low		8	5.3 %
Low		30	19.87 %
Moderate		23	15.23 %
High		2	1.32 %
Very high		6	3.97 %
Don't know		16	10.6 %
No Answer		66	43.71 %

How useful is the switch to computer-based procedures for your organization? : Switch to computer-based procedures for your organization?

		Answers	Ratio
Not useful		3	1.99 %
Neutral		7	4.64 %
Useful		68	45.03 %
Don't know		9	5.96 %
No Answer		64	42.38 %

Are you moving excise goods to or from other businesses in other Member States within the European Union for which the excise duty for a given movement is under 1 000€ or 20% of the value of the goods?

		Answers	Ratio
Yes		46	30.46 %
No		39	25.83 %
Don't know		4	2.65 %
No Answer		62	41.06 %

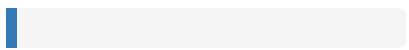
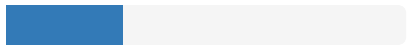

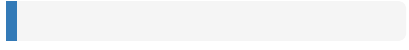
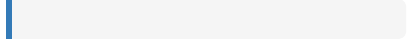

What is the number of low risk movements (for which the excise duty per movement is under 1000€ or 20% of the value of the goods) to or from your organization per year?

		Answers	Ratio
< 100		17	11.26 %
100 – 500		9	5.96 %
501 – 2000		2	1.32 %
> 2000		10	6.62 %
Don't know		6	3.97 %
No Answer		107	70.86 %



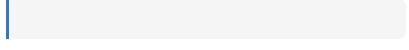
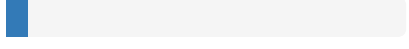
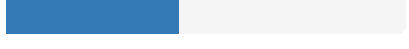
For such movements, what is the average amount of excise duty at destination, per consignment, in euros?

		Answers	Ratio
< 100		8	5.3 %
100 – 500		25	16.56 %
501 – 1000		4	2.65 %
Don't know		7	4.64 %
No Answer		107	70.86 %

To what extent are you satisfied with the current procedures for such low risk movements: : Level of satisfaction

		Answers	Ratio
Very dissatisfied		4	2.65 %
Dissatisfied		44	29.14 %
Neutral		29	19.21 %
Satisfied		4	2.65 %
Very satisfied		2	1.32 %
No Answer		68	45.03 %

If you consider improvements should be done on low risk movements, at what level do you consider actions should be undertaken? : Action at:

		Answers	Ratio
EU level		72	47.68 %
National level		5	3.31 %
Other (please specify)		1	0.66 %
Don't know		8	5.3 %
No Answer		65	43.05 %

What would be the impact of using monthly returns for your organization, compared to the current procedures? : Impact on your organization of using “monthly returns”


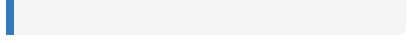
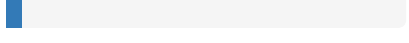
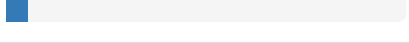
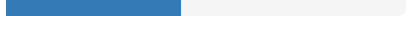
		Answers	Ratio
Very beneficial		13	8.61 %
Beneficial		47	31.13 %
Neutral		7	4.64 %
Detrimental		3	1.99 %
Very detrimental		1	0.66 %
Don't know		14	9.27 %
No Answer		66	43.71 %

How frequently does your organization meet exceptional situations during the movement or holding of excise goods: :

Frequency of exceptional situations:

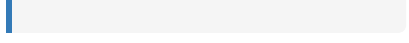
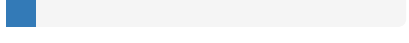

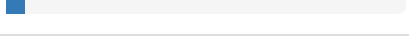
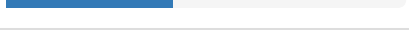
		Answers	Ratio
Never		11	7.28 %
Rarely		15	9.93 %
Sometimes		33	21.85 %
Often		11	7.28 %
Always		0	0 %
Don't know		18	11.92 %
No Answer		63	41.72 %

If you consider improvements should be done, at what level do you consider actions should be undertaken: : Action at:

		Answers	Ratio
EU level		68	45.03 %
National level		3	1.99 %
Other (please specify)		6	3.97 %
Don't know		8	5.3 %
No Answer		66	43.71 %

How necessary for your organization would an EU harmonization of methodologies for assessing shortages and excesses be: :

Level of necessity of an EU harmonization of methodologies for assessing shortages and excesses

		Answers	Ratio
Not useful		2	1.32 %
Neutral		11	7.28 %
Useful		68	45.03 %
Don't know		7	4.64 %
No Answer		63	41.72 %

How necessary is an EU harmonized right to be heard for your organisation: :

Level of necessity of an EU harmonised right to be heard

		Answers	Ratio
Not useful		1	0.66 %
Neutral		7	4.64 %
Useful		74	49.01 %
Don't know		6	3.97 %
No Answer		63	41.72 %

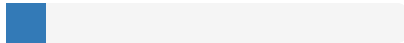
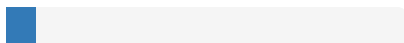
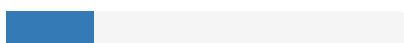
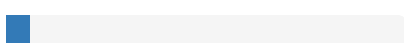
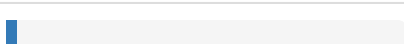
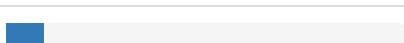
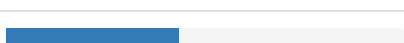
How necessary is an EU harmonization of the consequence of exceptional situations for your organisation: :

Level of necessity of an EU harmonization of the consequence of exceptional situations

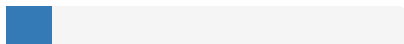
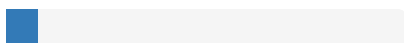
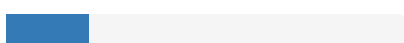
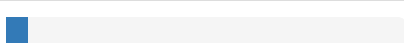

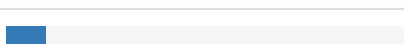

		Answers	Ratio
Not useful		2	1.32 %
Neutral		10	6.62 %
Useful		66	43.71 %
Don't know		9	5.96 %
No Answer		64	42.38 %

What effort would be required for your organization to provide in the excise administrative document (i. e. before the goods have left the location at dispatch) the following information to a national public authority: :

Owner of the goods at dispatch

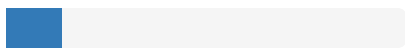
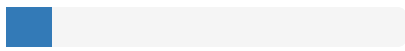
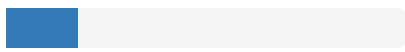
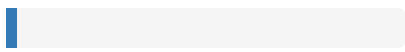
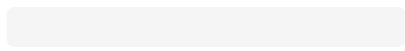
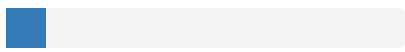

		Answers	Ratio
Very high		15	9.93 %
High		11	7.28 %
Moderate		33	21.85 %
Low		9	5.96 %
Very low		4	2.65 %
Don't know		14	9.27 %
No Answer		65	43.05 %

What effort would be required for your organization to provide in the excise administrative document (i. e. before the goods have left the location at dispatch) the following information to a national public authority: : Owner of the goods at destination

		Answers	Ratio
Very high		17	11.26 %
High		12	7.95 %
Moderate		31	20.53 %
Low		8	5.3 %
Very low		2	1.32 %
Don't know		15	9.93 %
No Answer		66	43.71 %

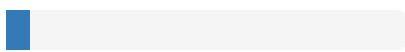
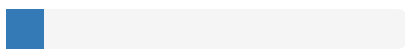
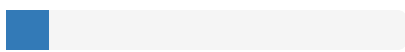
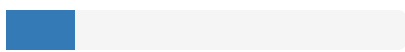
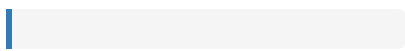
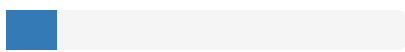
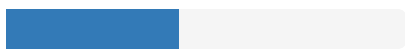
What effort would be required for your organization to inform, during the movement, the national authority at dispatch of: :

A change of vehicle or a transshipment

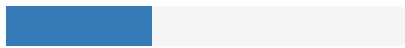
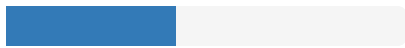
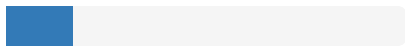
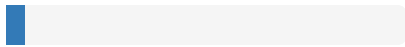
		Answers	Ratio
Very high		21	13.91 %
High		17	11.26 %
Moderate		27	17.88 %
Low		4	2.65 %
Very low		0	0 %
Don't know		15	9.93 %
No Answer		67	44.37 %

What effort would be required for your organization to inform the national authority, in the case of tax warehouses only of authorisations requests or renewals: :

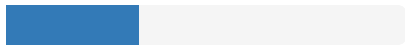
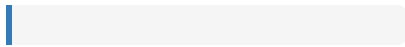
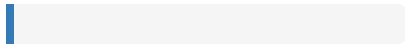

Warehouse capacity

		Answers	Ratio
Very high		9	5.96 %
High		14	9.27 %
Moderate		16	10.6 %
Low		26	17.22 %
Very low		2	1.32 %
Don't know		19	12.58 %
No Answer		65	43.05 %

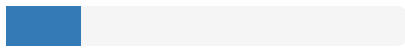
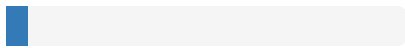
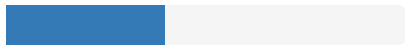
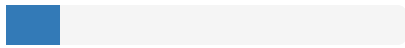
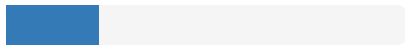
Are you aware of any negative impact of Directive 2008/118/EC on public health related to tobacco or alcohol consumption?

		Answers	Ratio
Yes (please specify)		55	36.42 %
No		64	42.38 %
Don't know		25	16.56 %
No Answer		7	4.64 %

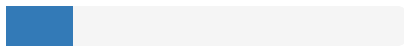
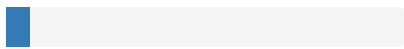
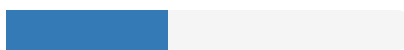
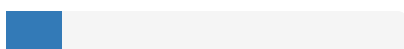
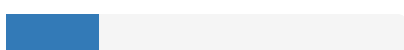
If yes, do you think these negative impacts are related to the lack of flexibility of Member States to set lower guide levels than those set out in the Directive?

		Answers	Ratio
Yes		50	33.11 %
No		2	1.32 %
Don't know		3	1.99 %
No Answer		96	63.58 %

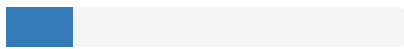
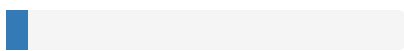
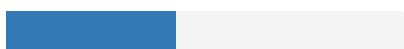
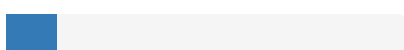
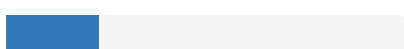
How useful would the following measures be to mitigate these negative impacts on health? : Lower the EU minimum thresholds of the guide levels in the Directive

		Answers	Ratio
Not useful		28	18.54 %
Neutral		8	5.3 %
Useful		60	39.74 %
Don't know		20	13.25 %
No Answer		35	23.18 %


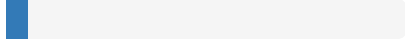
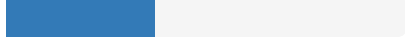
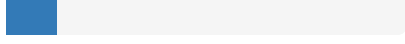
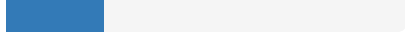
How useful would the following measures be to mitigate these negative impacts on health? : Allow national adjustments of the guide levels to prevent disproportionate negative effects on excise tax collection

		Answers	Ratio
Not useful		25	16.56 %
Neutral		9	5.96 %
Useful		61	40.4 %
Don't know		21	13.91 %
No Answer		35	23.18 %



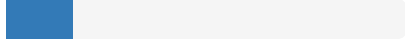
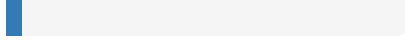
How useful would the following measures be to mitigate these negative impacts on health? : Allow national adjustments of the guide levels to prevent disproportionate negative effects on public health

		Answers	Ratio
Not useful		25	16.56 %
Neutral		8	5.3 %
Useful		64	42.38 %
Don't know		19	12.58 %
No Answer		35	23.18 %

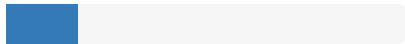

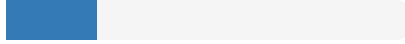
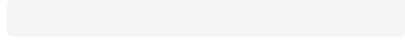

How useful would the following measures be to mitigate these negative impacts on health? : Allow national adjustments of the guide levels by removing the EU minimum thresholds

		Answers	Ratio
Not useful		31	20.53 %
Neutral		8	5.3 %
Useful		56	37.09 %
Don't know		19	12.58 %
No Answer		37	24.5 %

Should legal certainty be improved by further specifying the concept of personal use?

		Answers	Ratio
Yes		70	46.36 %
No		50	33.11 %
Don't know		25	16.56 %
No Answer		6	3.97 %

If yes, which criteria would be useful to specify the concept of personal use? : Average yearly personal consumption

		Answers	Ratio
Not useful		27	17.88 %
Neutral		5	3.31 %
Useful		34	22.52 %
Don't know		0	0 %
No Answer		85	56.29 %

If yes, which criteria would be useful to specify the concept of personal use? : Other (please specify)

		Answers	Ratio
Not useful		2	1.32 %
Neutral		2	1.32 %
Useful		37	24.5 %
Don't know		11	7.28 %
No Answer		99	65.56 %

Would flexibility on setting lower national guide levels have an impact on economic operators? : Impact on economic operators

		Answers	Ratio
Negative		35	23.18 %
Neutral		15	9.93 %
Positive		45	29.8 %
Don't know		49	32.45 %
No Answer		7	4.64 %