

General arrangements for excise duty – harmonisation and simplification

Fields marked with * are mandatory.

Purpose of the consultation

[Council Directive 2008/118/EC](#) sets out the general procedures for the holding and movement of excise goods (alcohols and alcoholic beverages, manufactured tobacco products, energy products) in the European Union (EU). It also explains the procedures for deferring payment of excise duty available to authorised traders who hold or move excise goods.

Two external evaluation studies of the Directive were carried out between [2014](#) and [2016](#). Based on these studies a Report evaluating the functioning of the Directive will be submitted to the European Parliament and the Council. According to the Commission report, there might be scope to improve Directive 2008/118 /EC in order to reduce administrative burden for both Member States and economic operators and reduce distortions in the internal market.

Scope of the consultation

This consultation is intended to gather the views of EU citizens, enterprises and other stakeholders on a set of possible options for the revision of Directive 200/118/EC. The consultation questionnaire is divided into several sections, namely:

1st section - on respondent's profile and details

2nd section - on the excise - customs interactions

3rd section - on the so-called 'duty paid business-to-business (B2B)' procedures

4th section - on low risk movements

5th section - on exceptional situations such as shortages, excesses, rejections or interruptions

6th section – on risk analysis, which requires data to be provided to public authorities

7th section - on acquisitions by private individuals

Last section - Final remarks. Here you can upload any document you might want to share with us (position paper, reports, statistics etc.)

A brief outline of the policy problem is provided at the beginning of each section. You can choose to reply to all sections or only reply to a subset of sections. When you are done with replying to the questions which are of interest to you, please go to the "Final remarks" section and click "Submit."

If you wish to complete all sections, consider allocating around **25 minutes for finishing the questionnaire.**

Remarks

Economic operators and trade associations should be aware that a more detailed and technical questionnaire is available upon request, by sending an email to: TAXUD-C2-EXCISE-MOVEMENTS@ec.europa.eu.

National public authorities will be contacted directly with a specific and more detailed questionnaire; consequently, they should not reply to this on-line consultation. Nevertheless, other (e.g. local or regional) public authorities are welcome to reply.

1 Respondent's details

* 1.1 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:

Note that, whatever option chosen, your answers may be subject to a request for public access to documents under [Regulation \(EC\) N° 1049/2001](#)

- 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.
- 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.

* 1.2 Please indicate your name, the name of your company, organisation, or institution for which you respond to this consultation.

1.3 Please select whether you participate to this consultation as:

- Private citizen
- Economic operator
- Trade, business or professional association
- Public authority (national, regional, local)
- Non-Government organization
- Other (please specify)

1.4 Please specify

200 character(s) maximum

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National public authorities will be contacted directly with a specific and more detailed questionnaire; consequently, they should not reply to this on-line consultation. Nevertheless, other (e.g. local or regional) public authorities are welcome to reply.

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

- Austria
- Belgium

- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden
- United Kingdom
- Other, please specify

1.6 Please specify

200 character(s) maximum

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

- Yes
- No
- Don't know

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

Multiple choices possible

- EU-level and/or multinational
- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus

- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden
- United Kingdom

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

- Yes
- No
- Don't know

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

Multiple choices possible

- EU-level and/or multinational
- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary

- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden
- United Kingdom

1.11 Is your organisation included in the Transparency Register?

If your organisation is not registered, we invite you to register [here](#), although it is not compulsory to be registered to reply to this consultation. [Why a transparency register?](#)

- Yes
- No
- Not applicable

1.12 If so, please indicate your Register ID number.

1.13 How many employees does your business have?

- Self-employed (Micro enterprise)
- Less than 10 employees (Micro enterprise)
- Between 10 and 49 employees (Small enterprise)
- Between 50 and 250 employees (Medium-sized enterprise)
- More than 250 employees (Large enterprise)

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

- Alcohols and alcoholic beverages
- Manufactured tobacco products
- Energy products
- Other (please specify)

1.15 Please specify

200 character(s) maximum

2 Excise - customs interactions

This section is particularly addressed to economic operators, trade associations and other stakeholders with knowledge about import or export procedures

Problem outline: The legal and technical procedures for coordination of customs and excise procedures do not work well, causing legal uncertainty, delays and providing opportunities for fraud. For instance, during an export of excise goods, the excise movement may remain open and the associated guarantee immobilised long after the goods have exited the European Union (EU); in an export of excise goods, it may also happen that only a part or even none of the goods declared to excise actually exit the EU and are fraudulently diverted to the EU market.

Note: in this section, "export" and "import" refer only to moving goods from or to the European Union and not between countries within the EU. For instance, moving goods from the Netherlands to Belorussia is an export while moving goods from the Netherlands to Belgium is not.

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

- Yes
- No
- Don't know

2.2 To what extent are you satisfied with the current procedures for **exporting** excise goods from the European Union?

	Very dissatisfied	Dissatisfied	Neutral	Satisfied	Very satisfied
Level of satisfaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2.3 To what extent are you satisfied with the current procedures for **importing** excise goods to the European Union?

	Very dissatisfied	Dissatisfied	Neutral	Satisfied	Very satisfied
Level of satisfaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

	EU level	National level	Other (please specify)	Don't know
Action at:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2.5 Please specify

200 character(s) maximum

Option for improvement: to reduce the risk of fraud, an option is to cross-check some data between customs declarations and excise electronic administrative documents (e-AD); this will require the customs declarant to provide the e-AD reference in the customs declarations. To reduce administrative burden during export of excise goods, the customs and excise movements could be synchronized automatically so that the processing is much faster, more predictable and more reliable.

2.6 To what extent **do you agree** with this option?

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
Level of agreement	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

3 Duty paid business-to-business (B2B) procedures

This section is particularly addressed to economic operators, trade associations and other stakeholders with knowledge about business-to-business (B2B) procedures

Problem outline: The procedures for moving excise goods between businesses in different Member States within the European Union, where excise duties have already been paid (which should be of particular interest for small and medium enterprises), are out of date, unclear and burdensome. In particular, the current procedures are all paper-based and consequently long and inefficient.

3.1 **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?

- Yes
- No
- Don't know

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

Number of movements per year

- < 100
- 100 – 500
- 501 – 2000
- > 2000
- Don't know

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

Average excise duty (€) per consignment

- < €50
- €51 – €100
- €101 – €500
- €501 - €2000

- > €2000
- Don't know

3.4 To what extent are you satisfied with the **current duty paid B2B procedures**?

	Very dissatisfied	Dissatisfied	Neutral	Satisfied	Very satisfied
Level of satisfaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

	EU level	National level	Other (please specify)	Don't know
Action at:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

3.6 Please specify

200 character(s) maximum

Option for improvement: this option would automate the Duty Paid B2B procedures, EU-wide. In other words, the current paper-based procedures would be replaced by computer-based ones, via an extension of the existing Excise Monitoring and Control System (EMCS). This evolution would require the registration in an IT system of all economic operators that use the Duty Paid B2B procedures; it is assumed that the registration process will be light, such as a simple VAT-number-based registration. This automation of the procedures aims at overall faster processing, in particular faster guarantee release and refund management.

3.7 **What effort** (both one off and recurring effort) would be required for your organization to switch to computer-based procedures?

Effort required for your organization to:

	Very low	Low	Moderate	High	Very high	Don't know
Register as an excise operator, for instance based on a VAT number	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Change your internal processes to switch from the current paper-based procedures to computer-based ones	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

3.8 **How useful** is the switch to computer-based procedures for your organization?

	Not useful	Neutral	Useful	Don't know
Switch to computer-based procedures for your organization?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4 Low risk movements

This section is particularly addressed to economic operators, trade associations and other stakeholders with knowledge about excise movement procedures

Problem outline: All current procedures for moving excise goods between businesses in different Member States within the European Union have some significant cost and effort overhead. They may also take some time during which the goods cannot be moved or released and the guarantee is immobilised. These procedures apply to all movements of goods, even the ones for which the amount of excise duty is low (i.e. under 1 000€ or 20% of the value of the goods).

4.1 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?

- Yes
- No
- Don't know

4.2 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?

Number of movements per year

- < 100
- 100 – 500
- 501 – 2000
- > 2000
- Don't know

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

Average excise duty (€) per consignment

- < 100
- 100 – 500
- 501 – 1000
- Don't know

4.4 To what extent are you **satisfied with the current procedures** for such low risk movements:

	Very dissatisfied	Dissatisfied	Neutral	Satisfied	Very satisfied

Level of satisfaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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4.5 If you consider **improvements** should be done on low risk movements, at what level do you consider actions should be undertaken?

	EU level	National level	Other (please specify)	Don't know
Action at:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4.6 Please specify

200 character(s) maximum

Option for improvement: this option would replace the current movement control by a monthly return, similar to a VAT monthly return. So, in that case, there would not be a supervision of the movements by the national authority on a per-movement basis anymore.

This option would apply to both duty paid goods and to goods under duty suspension, but only to consignments for which the total excise duty is under 1 000€ or 20% of the value of the goods, i.e. for which the excise fiscal risk is limited.

This would be optional for Member States and consequently would not necessarily be available EU-wide.

4.7 What would be the **impact of using monthly returns** for your organization, compared to the current procedures?

	Very beneficial	Beneficial	Neutral	Detrimental	Very detrimental	Don't know
Impact on your organization of using "monthly returns"	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

5 Exceptional situations such as shortages, excesses, rejections or interruptions

This section is particularly addressed to economic operators, trade associations and other stakeholders with knowledge about methodologies to deal with exceptional situations that may occur during the movement of excise goods

Problem outline: currently, different countries may use different means, processes and methodologies to deal with exceptional situations such as shortages (lower quantity at destination than at dispatch), excesses (higher quantity at destination than at dispatch), rejections (the intended recipient of the goods never ordered the goods) or interruptions of movements. For instance, different countries may have different ways to assess shortages and excesses and different thresholds for allowable natural losses (e.g. evaporation losses in petrol tanks). They may also have different ways of dealing with rejections, interruptions or in a review of a public authority's decision (i.e. when an organisation disagrees with a decision of a public authority, aka "right to be heard"). Depending on the country, exceptional situations may lead to irregularities, duty claims, penalties or seizure of the goods.

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

	Never	Rarely	Sometimes	Often	Always	Don't know
Frequency of exceptional situations:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

	EU level	National level	Other (please specify)	Don't know
Action at:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

5.3 Please specify

200 character(s) maximum

Option for improvement: this option would harmonise at EU level the methodology for assessing shortages and excesses as well as to ensure a right to be heard exists in each Member State for the exceptional situations and related public authorities' decisions that can occur during the movements and holding of excise goods. Lastly, it could harmonise at EU level the consequences (duty claims, penalties or seizure of the goods) of exceptional situations.

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

	Not useful	Neutral	Useful	Don't know
Level of necessity of an EU harmonization of methodologies for assessing shortages and excesses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

	Not useful	Neutral	Useful	Don't know
Level of necessity of an EU harmonised right to be heard	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

	Not useful	Neutral	Useful	Don't know
Level of necessity of an EU harmonization of the consequence of exceptional situations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6 Risk analysis, which requires data to be provided to public authorities

This section is particularly addressed to economic operators, trade associations and other stakeholders with knowledge about risk analysis and information requirements

Problem outline: the national public authorities do not always have all necessary data to analyse properly the fiscal risk of the movements of excise goods.

Option for improvement: economic operators would be required to provide the national public authorities with extra information about their business and their movements of goods.

6.1 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:

Please take into account the availability of the information to your organisation as well as the burden, cost and time required for making it available to a national public authority

	Very high	High	Moderate	Low	Very low	Don't know
Owner of the goods at dispatch	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Owner of the goods at destination	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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6.2 What effort would be required for your organization to **inform, during the movement, the national authority** at dispatch of:

Please take into account the availability of the information to your organisation as well as the burden, cost and time required for making it available to a national public authority

	Very high	High	Moderate	Low	Very low	Don't know
A change of vehicle or a transshipment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6.3 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:

Please take into account the availability of the information to your organisation as well as the burden, cost and time required for making it available to a national public authority

	Very high	High	Moderate	Low	Very low	Don't know
Warehouse capacity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7 Excise - Acquisition by private individuals

This section is particularly addressed to private citizens, non-governmental organization, economic operators and other stakeholders with knowledge about transporting excise goods for personal use

Introduction

Currently, individuals can transport excise goods, namely alcohol and tobacco, to another EU country without paying excise duty in the country of destination, provided they are for personal use.

Member States can set guide levels to help determine whether such goods are truly meant for personal use. If a traveller is carrying more than the quantity indicated in the guide level then, in the event of a control, the traveller has to show that the excise goods are really for personal use. For instance, if a private individual carries more than 110 l of beer, he or she may be asked if such quantities are indeed intended for personal use as opposed to, for instance, resale (which would be illegal unless excise tax was paid).

Guide levels are a tool to fight tax fraud and tax avoidance. They may also have an important impact on public health since countries resort to excise duties to reduce alcohol related harm.

At present, Directive 2008/118/EC on the general arrangements for excise duty does not allow Member States to set these values lower than certain thresholds (e.g.: 800 cigarettes, 110 l of beer, 90 l of wine and 10 l of spirits).

In parallel, current guide values refer to the concept of personal use. This is a concept that may create difficulties in interpretation at operational level.

Problem outline: currently, the Directive mandates that Member States cannot set guide values lower than certain thresholds.

The European Union needs to ensure a high level of public health protection in all its policies and activities (Article 168 of the Treaty on the Functioning of the European Union).

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

- Yes (please specify)
- No
- Don't know

7.2 Please specify

200 character(s) maximum

7.3 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?

- Yes
- No
- Don't know

7.4 How useful would the following **measures be to mitigate these negative impacts** on health?

	Not useful	Neutral	Useful	Don't know
Lower the EU minimum thresholds of the guide levels in the Directive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Allow national adjustments of the guide levels to prevent disproportionate negative effects on excise tax collection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Allow national adjustments of the guide levels to prevent disproportionate negative effects on public health	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Allow national adjustments of the guide levels by removing the EU minimum thresholds	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Problem outline: currently, the Directive's guide levels refer to the concept of personal use. Personal use is a concept that may create difficulties in interpretation at operational level.

Option for improvement: increase legal certainty and operational guidance for authorities and individuals by referring to an appropriate concept (for instance: average yearly personal consumption, for which concrete statistics are available).

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

- Yes
- No
- Don't know

7.6 If yes, **which criteria** would be useful to specify the concept of personal use?

	Not useful	Neutral	Useful	Don't know
Average yearly personal consumption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (please specify)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7.7 Please specify

200 character(s) maximum

7.8 Would flexibility on setting lower national guide levels have an **impact on economic operators**?

	Negative	Neutral	Positive	Don't know
Impact on economic operators	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7.9 Please explain

200 character(s) maximum

8 Final remarks

Please feel free to upload a concise document, such as a position paper. The maximal file size is 1MB. Please note that the uploaded document will be published alongside your response to the questionnaire which is the essential input to this open public consultation. The document is an optional complement and serves as additional background reading to better understand your position.

8.1 Please upload your file