

To:
PricewaterhouseCoopers (PwC UK, PwC Belgium)

ATT:

[REDACTED]

Cc:
European Commission
DG Taxud
Unit C.2 Indirect taxes other than VAT Rue de
Spa, 3 B - 1049 Bruxelles

ATT:

[REDACTED]

Brussels July 4, 2019

Re: Study on general arrangements for excise duty for the European Commission

Dear [REDACTED],

CECCM, ESTA and their members would like to thank you for the opportunity to provide input in the ongoing PwC study, with a view to evaluate the current arrangements for excise duty laid down in articles 32 and 36 of Council Directive 2008/118/EC for the European Commission.

However, we herewith inform you that our two trade associations will not be able to take part in your business survey, as it requests that contributors be a registered business, trading in excise goods. We believe that European and national trade associations should remain primary stakeholders to gather input from the industry, but the survey does not allow us to do so. Participation of our member companies is also difficult due to the extremely tight deadline, whilst some of the requested data is commercially sensitive and can be burdensome to gather.

The motivation behind some of the questions is also unclear, e.g. are the questions about cross-border sales and purchases related to article 36, namely for goods released for consumption? In general, our members do not sell finished goods cross-border to consumers and cross-border sales to other businesses is limited and would fall under duty suspension. Finally, we noted that none of the questions relate to Art. 32 (cross-border private sales), despite this article being within the scope of the study.

CECCM#

CONFEDERATION OF EUROPEAN CIGARETTE MANUFACTURERS



Nonetheless, CECCM and ESTA together with the member companies are willing to assist and provide you with our expertise. We would therefore suggest arranging a meeting or workshop with PwC and the European Commission in the near future, as was originally foreseen in April (but regrettably cancelled at the very last minute).

We thank you in advance for the consideration you will give to this request.



Peter van der Mark Secretary General ESTA

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