Subject: Received feedback on the legislative proposal for the general arrangements for excise duty – harmonisation and simplification

On 25 May 2018 the Commission adopted a package of three proposals which concerned general arrangements for excise duty. The proposal aims to reduce regulatory burden and fraud. It concerns interactions between customs and excise, the arrangements for business-to-business intra-Union cross-border movements of excise goods already released for consumption and some exceptional situations.

As part of its better regulation agenda, legislative proposals and accompanying impact assessments, which are put forward to the EU Parliament and Council, are opened for public feedback once they have been agreed on by the Commission. This letter summarises the feedback received through the Commission 'Have your say' webpage between 25 May and 28 August 2018.

The Commission received four feedbacks from EMCA (European Cigar Manufactures Association), CECCM (Confederation of European Community Cigarette Manufactures), ESTA (European Smoking Tobacco Association) and (Finnish company acting as a tax representative for the distance sales of wines).

Tobaccos manufactures welcome and appreciate proposals for general arrangements for excise duty. In particular, they support improvements between excise and customs procedures (covering export, import); the extension of EMCS to cover cross border duty paid movements and improvements of exceptional situations.
Additionally EMCA, CECCM and ESTA suggest further improvements concerning:

- Additional simplifications for exceptional situations (e.g. shortages, excesses, rejections, interruptions, right to be heard)
- Changes allowing a reimbursement or remission of excise where there is evidence that the relevant goods, involved in a discrepancy, are held in an excise warehouse in the Member State of destination or have left the EU territory;
- A refund procedure for excise goods in case those goods are withdrawn or returned from the market after having been released for consumption;
- A mutual recognition procedure allowing tax stamps to be destructed by government officials in other Member States;
- Simplification of guarantee system.

Yours sincerely,

(e-signed)

Stephen Quest

Enclosures: link to the page where the feedback is published:

c.c.: , Chair AT Presidency: @bmf.gv.at ; (TAXUD); (SG)