

## **EXCISE**

Do you already apply a national system of warehousekeepers and tax warehouses, allowing to produced or the store excise products under excise duty suspension?

Do you apply fiscal stamps or fiscal marks to alcohol and alcoholic beverages and to manufactured tobacco products?

## **ALCOHOL ISSUES**

### **PRODUCT STRUCTURES**

#### **1.1. Beer**

- Explain "Degree Plato" of the finished product.
- Are there problems using Plato instead of actual alcohol? For example, sugar in soft drinks mixed with beer could affect degree Plato and, therefore, duty liability.
- Beer is defined as being of a strength exceeding 0.5% vol. However, Article 5 allows a reduced rate for beer below 2.8% vol. Can the reduced rate be set at zero?

#### **1.2. Wine**

- Does excise tax rate on sparkling wine have to be equal to excise tax rate on wine?
- Is wine below 1.2% vol subject to excise duty?

#### **1.3. Other fermented beverages**

- The excise duties acquis for "fermented beverages, other than wine and beer", as defined in Section III of the Directive 92/83/EEC.
- Are other fermented beverages below 1.2% vol subject to excise duty?

#### **1.4. Intermediate products**

- Are there any rules on how much ethyl alcohol can be added to a fermented beverage and still remain an intermediate product?
- Are intermediate products below 1.2% vol subject to excise duty?

#### **1.5. Alcohol**

- How to apply the following definition parts of ethyl alcohol

„even when those products form part of a product which falls within another chapter of the CN”?


- Are spirits below 1.2% vol subject to excise duty?

## 2. EXEMPTIONS (ARTICLE 27)

### *Complete denaturing (27-1-a)*

- What are the movement requirements etc for denatured alcohol?
- Can we "adopt" recognized denaturants of EU-25 Member States or must we devise our own denaturant?

### *Partial denaturing (27-1-b)*

- What are the types of products foreseen?
  - Do we have to accept decisions made by other Member States who have applied the exemption, i.e. when goods are moved from that Member State to our Member State?
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### ***Alcohol used for the production of medicines (27-1-d)***

- How to apply paragraph (1) point d) with special regard to the fact that the mentioned Directive 65/65/EEC is no longer in force?

### ***Production of flavourings (27-1-e)***

- How are "flavourings" defined?

## **3. PROVISIONS CONCERNING SMALL PRODUCERS**

- Article 4 paragraph (3), Article 22 paragraph (3): How to apply these paragraphs in practice?
- What is meant by "independent" and "under licence"?
- The excise duties system for small distilleries

## **4. OTHER QUESTIONS**

- Our current excise legislation is in line with the European directives as far as definitions and rates are concerned. On the definitions of the excise products we have incorporated the current CN Codes but we have been told that we should have the definitions according to codes from October 1992 for alcohol and alcoholic drinks and from October 1994 for the mineral oils. We think that there is some inconsistency in this regard as we would be quoting incorrect CN Codes. Perhaps further elaboration on this situation could be discussed at this seminar.
- Directive 92/83/EEC allows exemption from duty on beer, wine and other fermented beverages produced by private individuals for personal consumption (including family and guests) provided no sale is involved. Why is there is no similar provision for intermediate products or ethyl alcohol?

## **ENERGY TAXATION**

### **General questions**

- What is the system of excise duties (consumption taxes) applicable to energy products in your country?
- What is the scope of excises compared to the Energy Tax Directive (which products and uses are covered)? Do you exempt some users?
- What are the provisions governing chargeability of the duty? When the chargeable event arises?
- What is the level of taxation applied per each taxable product and use?
- Do you apply any taxes/charges explicitly linked to the protection of environment?

