



Revision 2008/118/EC Horizontal Directive

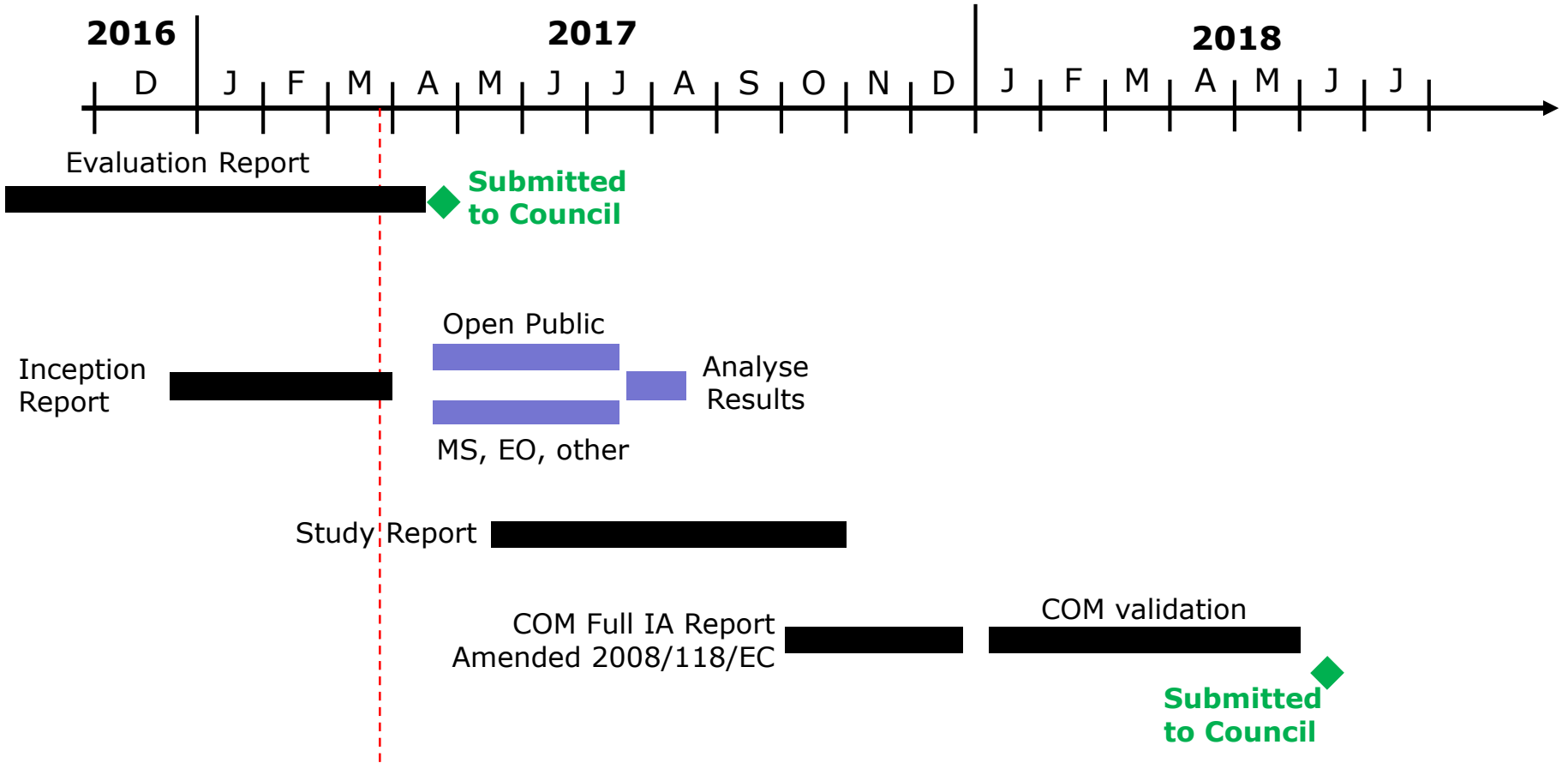
CNAPA 22/03/2017

**Contact: Laurent Forest, Policy Officer
TAXUD C2**

Agenda

- Plan
- Main findings (problems, solutions)

Plan



Key:

■ Production of documents

■ Consultation

Main findings & potential solutions

- Excise – Customs interactions
 - export, import
 - risk of fraud, administrative burdens
 - => Automated data cross-check
 - => Automated movement synchronisation (export only)
- Duty Paid B2B
 - => From paper-based to automated procedure

Health - Art 32 – "guide levels" for alcohol

It is important to stress that these are not travellers' allowances.

They are guide levels, the sole purpose of which is to provide a basis of 'reasonable grounds' (i.e. a form of evidence) to suspect that goods may be intended for illegal resale, thereby giving a legal basis to question the traveller and ask for documentation.

There are no **allowances** because an 'allowance' would be a 'measure equivalent to a quantitative restriction on import' and therefore illegal under Article 34 of the TFEU.

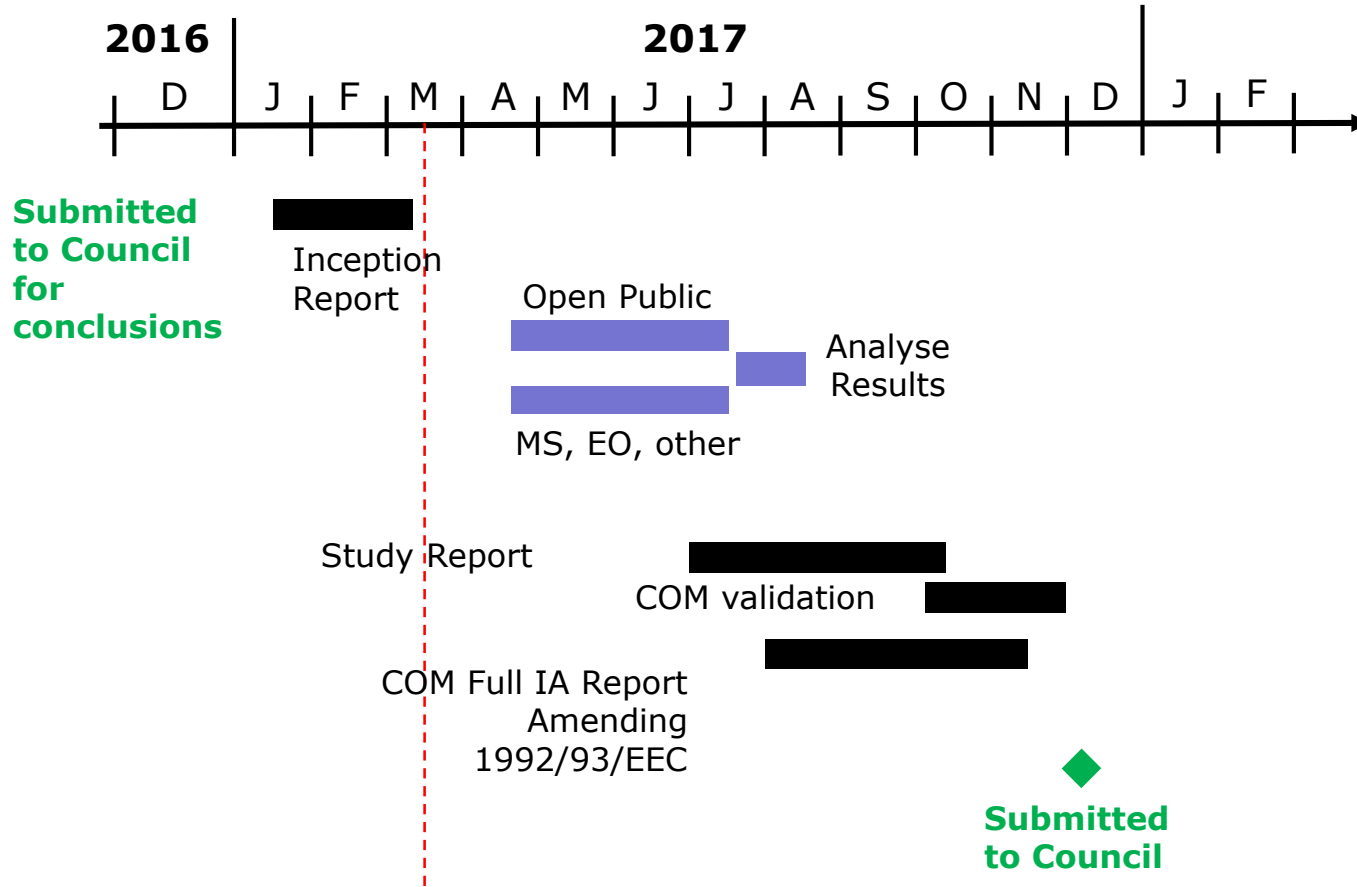


Revision of 1992/83/EEC Alcohol "Structures" Directive

CNAPA 22/03/2017

Heather Jones, Policy Officer, DG TAXUD Sector B

Plan



Key:

■ Production of documents

■ Consultation

Timeline

Evaluation concluded Sept 2016, SWD and report published October 2016

Council conclusions adopted 6 Dec 2016, mandating the Commission to start work on an impact assessment

Inception Impact Assessment published early March 2017

Open Public Consultation (OPC) will run from mid-April to mid-July

Timeline (cont'd)

Draft report from consultants – Economisti Associati - mid-August 2017

Final report October 2017

Impact assessment report and proposal presented to Regulatory Scrutiny Board (RSB) 25th October 2017

Possible proposal to amend the Directive November 2017

The study to support the Impact Assessment

Independent consultants Economisti Associati

Purpose is to contribute to the IA by analysing:

1. The scale of the problems identified previously
2. The 'dynamic baseline' – what would happen if no further action was taken?
3. The likely impacts of different options to address these problems

Main problem areas to be assessed

1. Exemptions for denatured alcohol (art. 27)
2. Classification of alcoholic beverages
3. Reduced rates for small producers
4. Reduced rates for low-strength alcohol
5. Exemptions for private production / consumption
6. Plato and sweetened beer

Methodology

Primary data collection:

- 120+ stakeholder interviews, visits to 10+ MS
- Open public consultation

Secondary data review:

- Legal / policy documents
- Economic / market data
- Scientific and grey literature

Data analysis and comparison of options

Study milestones

March 2017:
Inception report

June 2017:
Interim report

August 2017:
Draft final report

October 2017:
Final report