

## **INTRODUCTION TO OPEN CONSULTATION**

This open consultation is part of the evaluation of the alcohol structures Directive (92/83/EEC), under the recently adopted Commission's Better Regulation Framework. It seeks to capture the views of all interested parties.

Your contribution will automatically be registered upon completion of this online survey.

If you wish to visualise the questions, you may download a PDF version of the questionnaire via the following links: ([EN](#)) ; ([FR](#)) ; ([DE](#))

The Commission services would like to point out that this is an open public consultation. A targeted consultation is being conducted simultaneously with interested stakeholders from industry and from the administrations in the Member States.

The **targeted consultation** of stakeholders directly impacted by Directive 92/83/EC which seeks to capture the views of the categories of stakeholders below can be accessed [here](#):

- Producers of beer
- Producers of wine / winegrowers
- Producers of fermented beverages other than wine or beer
- Producers of intermediate products
- Producers of spirits
- Producers, importers, distributors or users of denatured alcohol
- Organisations representing the interests of the abovementioned stakeholders

Stakeholders are invited to reply to those questions that are of concern for them. Figures and concrete examples of fraud, evasion and abuse, and the distortion of competition within the internal market or of specific problems encountered due to the current excise rules would be highly appreciated.

As already indicated above, it is important to keep in mind that this public consultation is part of the assessment process and that no policy decisions have been taken at this stage.

### **1. IDENTIFICATION OF THE STAKEHOLDER**

The Commission services would be interested in receiving contributions from all interested stakeholders on the issues described

below. In order to analyse the responses, it will be useful to group the answers by type of respondent.

For this reason, you are kindly requested to complete the following form.

You are included in one of the following categories (please choose one):

- Citizen / Consumer
- Multinational enterprise
- Large company
- Small and medium sized enterprise (SMEs)
- National Association
- European Association
- Non-Governmental organisation (NGO)
- Tax advisor or tax practitioner
- Academic
- Others, please specify \_\_\_\_\_

Name of your organisation/ entity/ company

Institute of Alcohol Studies (IAS) - United Kingdom

Country of domicile

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia

- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom
- Other, please specify \_\_\_\_\_

Do you agree to the publication of your personal data?

- Yes
- No

Do you agree to have your response to the consultation published along with other responses?

- Yes
- No

## 2. CURRENT EU LEGISLATIVE FRAMEWORK

The general objective of the Directive on the structures of excise duty on alcohol and alcoholic beverages is to provide a harmonised effective legal base for the EU excise duty system for alcohol products in terms of its capacity to safeguard Member States' budgetary objectives, and ensure the proper functioning of the Internal Market while avoiding distortions in competition. To ensure equal fiscal treatment, fair competition and level playing fields, as preventing fraud, evasion and abuse of the regimes.

There are five broad categories of alcohol and alcoholic beverages defined in the Directive:

1. Beer
2. Wine
3. Fermented beverages (other than beer and wine)
4. Intermediate Products

## 5. Ethynol alcohol

### Classification of alcohol and alcoholic beverages

The definitions used for classifying products are to a large extent reliant on how a product would have been classified, at the time the Directive entered into force, under the customs nomenclature headings 2203, 2204, 2205, 2206, 2207, and 2208. When declared to customs in the Community, goods must generally be classified according to the Combined Nomenclature (CN). Imported and exported goods have to be declared stating under which subheading of the nomenclature they fall. This determines which rate of customs duty applies and how the goods are treated for statistical purposes:

2203: Beer made from malt

2204: Wine made from fresh grapes, including fortified wines ; grape must other than that other heading 2009

2205: Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances

2206: Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not included elsewhere specified or included

2208: Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spiritous beverages

The structures for classifying products under Directive 92/83/EEC are categorised, in broad terms, as follows:

Article	Product	Detail
1-6	Beer	The definitions & Combined Nomenclature (CN) codes - CN heading 2203 and beer mixed with non-alcoholic beverages classified to 2206 Chargeability, reduced rates and own consumption / private production.

7-10	Wine	<p>The definitions &amp; CN codes - <b>AB. THE</b> products classified to 2204 and 2205 not exceeding 15% alcohol by volume (abv) provided that the alcohol is entirely fermented; or not exceeding 18% provided that the alcohol is entirely fermented and no enrichment has been used.</p> <p>Chargeability, reduced rates and own consumption / private production for wine.</p>
11-15	Fermented beverages other than wine or beer	<p>The definitions &amp; CN codes - Those products, not falling as beer and wine, which are classified to 2204, 2205 and 2206 and do not exceed 10% abv; or not exceeding 15% abv provided that the alcohol is entirely fermented; Chargeability, reduced rates and own consumption / private production.</p>
16-18	Intermediate products	<p>The definitions &amp; CN codes - All products between 1.2% and 22% abv classified to 2204, 2205 and 2206 which do not fall under the beer, wine and fermented beverage categories. Member States also have discretion to treat products that would fall under the fermented beverages category as Intermediate Product so long as the product exceeds 5.5% abv and the alcohol is not entirely of fermented origin.</p> <p>Chargeability and reduced rates.</p>
19-23	Ethynol alcohol	<p>The definitions &amp; CN codes -</p> <p>(a) All products classified to 2207 and 2208, even when they form part of a product that is classified under another chapter of the nomenclature.</p> <p>(b) Any product classified to 2204, 2205 and 2206 that exceeds 22% abv.</p> <p>Chargeability, reduced rates, and certain derogations.</p>
24-26	Miscellaneous category	Includes the application of refunds.
27	Exemptions	Across a range of issues, including the application of the exemption in the area of completely and partially denatured alcohol.

28	Derogation (UK)	To apply an exemption for concentrated malt beverage, and aromatic bitters.
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## QUESTIONNAIRE

### 3.1: Classification of alcohol and alcoholic beverages

Some producers can be inclined to alter their alcoholic products so that on appearance (taste, apparition, consistency, etc.) they resemble one product but are effectively taxed as a different product. It is not illegal to do so but can bring about two distortive consequences. Firstly, these products will be altered only slightly as to, typically, fall into a lower tax or customs duty category (e.g. through modifying the alcoholic strength, sugar content or alcoholic base of the drink), and thus causing revenue loss. Secondly, they are misleading the consumers into buying unknowingly and involuntarily a product different from the one intended. The 2 CN codes in this section are 2206 (Intermediate Product) and 2208 (Undenatured alcohol).

Question 1.1 – Given the current classification system, the consumer has enough information about what the types of alcohol they are buying and consuming?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

Please explain more about the availability of the information

We believe that the consumer has sufficient information to distinguish wine from beer from cider etc, but current regulations mean they often know little else about the drinks they are consuming. In particular, most beverage labels do not provide any information about the ingredients or the calorie content of the drink. Consequently, consumers often lack an understanding of the health and nutritional consequences of drinking alcohol. Alcoholic beverages above 1.2% alcohol volume are exempted from the food information directive

(1169/2011), and so alcoholic products are not required by law carry any of this information, ensuring that alcohol consumers receive less information than those of other consumer goods. This is a peculiar anomaly, and one that ought to be rectified in the interests of the consumer.

Question 1.2 – There is enough information readily available in your country about classification of alcohol products produced domestically or for any other Member State?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

Please explain more about the availability of the information

Question 1.3 – I have seen / purchased alcoholic products which were packaged to look like their equivalent higher strength spirits but lower priced than the equivalent products in the higher tax band?

- Very often
- Often
- Rarely
- Sometimes
- Never
- Don't know

If relevant, please provide additional information

Question 1.4 – In your view, is it easy to classify alcohol and alcoholic beverages under the headings listed above (for example 2206 – intermediate product, 2208 - spirit)?

- Very easy
- Easy
- Neither easy nor difficult
- Difficult
- Very difficult
- Don't know

Please explain more about the availability of the information

Question 1.5 - Can you give us examples of drinks where it is not immediately obvious to you what classification they fall into and how they compare in terms of price to the similar products?

- Yes
- No

If yes, please give examples

In the Siebrand case, the European Court of Justice (ECJ) ruled that the decisive criterion for the classification of goods for customs purposes is in general to be sought in their "objective characteristics" and that it was necessary to identify, from among the materials of which they are composed, the one which gives them their "essential character".

Question 1.6 - Please indicate to what extent you agree with the following statement: The criteria of the ECJ in Siebrand reduces any present and future classification problems

- Strongly agree
- Agree
- Neither agree nor disagree



- Disagree
- Strongly disagree
- Don't know

Please explain

Question 1.7 - In your opinion, if you agree that there is a problem, what would be the best solution to solve these issues?

- The ECJ continues providing its rulings on a case by case basis
- The customs common nomenclature (CCN) for classification of products should be the only classification system
- More precise criteria for product classification should be established
- Other N/A

### **3.2: Reduced rates for small producers of beer and ethyl alcohol**

For small producers the Directive allows Member States to introduce reduced rates in respect of certain alcoholic product categories:

- For beer, Article 4 of Council Directive 92/83/EEC gives Member States the option to apply reduced rates to brewers producing no more than 200,000 hectolitres (20 million litres) per year.
- For ethyl alcohol (spirits), Article 22 gives Member States the option to apply reduced rates to distillers producing no more than 10 hectolitres (1,000 litres) of alcohol per year, or 20 hectolitres (2,000 litres) if already provided when the Directive was adopted.

With regard to the other three categories of alcohol products (Wine; Fermented beverages other than Wine and Beer; and Intermediate Products) there are simply no reduced rate provisions specifically aimed at small producers.

Question 2.1 – Please indicate to what extent you agree with the following statements: There are overall benefits of establishing common EU rules for the application of reduced rates to small producers across the EU

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

Please say why

In general, we believe that there are benefits to harmonising regulations on alcohol duties across Europe to avoid legal uncertainty about what policies are permissible. Member states ought to be clear that they have the right to promote public health by incentivising producers to reformulate their products towards lower strength drinks.

In particular, with respect to reduced rates for small producers, we are in favour of such exemptions because they recognise the differences in flexibility between large and small producers. Larger producers have a broader range of products and production methods that they can prioritise or deprioritise, as well as access to more research and development infrastructure to establish new products and production methods. It is therefore fully appropriate for tax policy to incentivise large alcohol producers to develop and promote lower strength alcohol products to improve public health. At the same time, exemptions for small producers are important to prevent such policies from undermining artisan businesses that lack the flexibility to respond to these incentives.

We would, however, emphasise the need to have a clear, non-arbitrary, evidence-based threshold for defining small producers that neither penalises producers who ought to be protected nor undermines the effectiveness of public health policies.

Question 2.2 – Please indicate to what extent you agree with the following statements: The rules for small producers should apply to all categories of alcohol and alcoholic beverages

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

Please say why

We believe alcohol tax policy should, as far as possible, ensure a level-playing field for alcohol producers. We do not, therefore, believe it is fair to favour producers of certain categories of alcohol of others. This means that we are in favour of rules for small producers being consistent across all categories of alcoholic beverage.

Question 2.3 - Are there any concrete situations that you are aware of whereby the application of a reduced rate on certain alcohol and alcoholic beverages for small producers by one or more Member States is resulting in distortion of competition within the Single Market? Please explain and, if possible, give an indication of the economic impact of the distortive effects

- Yes
- No
- I don't understand the question

### 3.3: Exemptions

Denatured alcohol (or non-commercial / industrial or "surrogate" alcohol) that is used in the manufacture of some products not destined for human consumption, (for example screen wash, anti-freeze, hand sanitizer, mouthwash, nail varnish remover, perfumes and aftershaves) is exempt from excise taxes. As a

tax-exempted finished product, it is moved between the EU countries outside of the EU monitoring system for excisable products (Excise Movement and Control System - EMCS), meaning with little or no fiscal control.

Those same products are often targeted by criminals to be reverted / "cleaned up" into drinking alcohol and sold on as such to shops, restaurants and/or bars. In most cases where alcohol is sold very cheaply, the consumer may know he/she is probably buying illegal alcohol, but not necessarily know that it may also actually be industrial alcohol "cleaned up" for drinking purposes, unaware of the genuine provenance and safety of the "drink".

Question 3.1 – Are you aware that the fraud described above is happening?

- Yes
- No
- I don't understand the question

Question 3.2 - Have you, your friends, or any member of your family ever been offered / bought very cheap (for example, less than supermarket prices) spirit?

- Yes
- No
- I prefer not to say

Please indicate to what extent you agree with the following statements:

The problem of denatured alcohol being reverted into spirit and sold illegally is widespread?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

If possible, please provide evidence

In 2012, 20 people died and several people were seriously injured from consuming methanol-tainted spirits in the Czech Republic, imported from Poland. This was a serious incident and

attracted a great deal of media attention as a result.

In the UK in 2012, an explosion in an illegal vodka distillery in Lincolnshire killed five people (<http://www.bbc.co.uk/news/uk-england-lincolnshire-18154900>). Between 2010 and 2012, authorities in Norfolk seized around 100 bottles of illegal alcohol ([http://www.eveningnews24.co.uk/news/crime/fake\\_alcohol\\_found\\_in\\_norfolk\\_stores\\_could\\_cause\\_blindness\\_1\\_1385860](http://www.eveningnews24.co.uk/news/crime/fake_alcohol_found_in_norfolk_stores_could_cause_blindness_1_1385860)).

These examples show that illicit alcohol is a public health concern. However, it is critical to put it in perspective – the issue dwarfed by the public health burden from 'legitimate' alcohol.

Legal alcohol is the third biggest risk factor in Europe for non-communicable diseases, ill health and premature death ([http://www.euro.who.int/\\_\\_data/assets/pdf\\_file/0003/160680/e96457.pdf](http://www.euro.who.int/__data/assets/pdf_file/0003/160680/e96457.pdf)). It is estimated that in the EU in 2004, 120,000 people between 15 and 64 years old died of alcohol-attributable causes – 12% of the total in this age group.

By contrast, a World Health Organisation report on the matter suggested the health risks from illicit or unrecorded alcohol are "very similar to commercial alcohol, predominantly caused by ethanol itself". It shows that a number of studies have failed to find a significant difference in toxicity between commercial and illicit alcohol. Other than extremely rare cases of contamination and poisoning like those mentioned above, the main risks stem from the strength of alcoholic beverage and the frequency of consumption, rather than anything inherent in illicit alcohol ([http://www.euro.who.int/\\_\\_data/assets/pdf\\_file/0020/191360/2-Unrecorded-and-illicit-alcohol.pdf](http://www.euro.who.int/__data/assets/pdf_file/0020/191360/2-Unrecorded-and-illicit-alcohol.pdf)).

Further to this point, it is worth emphasising that in the UK illicit alcohol is generally legitimately

produced, but redirected to avoid duty (see response to 3.5).

The trade and consumption of illicit alcohol can be justified

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

Please say why

How important it is for you to know that the alcohol you are drinking is both legitimate and safe to drink?

- Very important
- Important
- Neither important nor unimportant
- Not important
- Don't know

Please say why

We do not believe it is ever accurate to say that drinking alcohol is safe. As stated above, alcohol is the third biggest risk factor in Europe for non-communicable diseases, ill health and premature death. In several situations (such as pregnancy and driving) and for certain diseases (cancer - European Code Against Cancer: [http://www.cancerresearchuk.org/about-cancer/causes-of-cancer/alcohol-and-cancer/alcohol-facts-and-evidence#alcohol\\_facts8](http://www.cancerresearchuk.org/about-cancer/causes-of-cancer/alcohol-and-cancer/alcohol-facts-and-evidence#alcohol_facts8)), there are no safe limits for alcohol consumption.

Question 3.3 - Are you willing to pay more for the certainty to know you are buying a legitimate product?

- Yes
- No
- Don't know

Question 3.4 - Are you aware that there are potentially serious health risks of consuming some of the types of illicit alcohol (for example blindness, even death)?

- Yes
- No

Question 3.5 - What in your opinion could be done to solve this problem? What do you expect the Member States to do and what should the EU do?

Tackling illicit alcohol needs a comprehensive approach, and taxation is part of this picture, as it is in preventing and reducing harm from all alcohol products. It may be tempting to reduce taxes so as to lower the cost differential between licit and illicit alcohol, but we fear such a move would do more harm than good. As we have already observed, the overall population harm from legal alcohol dwarfs that from illegal alcohol. Lowering alcohol taxes would increase consumption of alcohol, and therefore be damaging to public health.

As a case in point, in 2004 Finland reduced its excise duties by a third on average, in an effort to prevent people travelling to Estonia to purchase alcohol. This led to an increase in alcohol consumption and a substantial increase in deaths from alcohol-attributable diseases. Deaths from liver disease rose by 46%. Rates of hospitalization, alcohol poisoning and alcohol dependence were also higher as a result of the change (Makela and Osterberg (2009) Effects of Alcohol tax cuts in Finland in 2004, [researchbriefings.files.parliament.uk/documents/SN05191/SN05191.pdf](https://researchbriefings.files.parliament.uk/documents/SN05191/SN05191.pdf)).

Ultimately, Finland reversed its position and raised alcohol taxes. This example shows that

reducing taxation has severe outcomes, and should not be used as a strategy to combat the health threats from illicit alcohol.

As already noted, in the UK the most significant source of illicit alcohol is legally produced but redirected via the continent without paying duty. It is estimated to cost the government £1.2 billion every year ([https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/230262/FinalAlcohol\\_Fraud\\_Next\\_Steps.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/230262/FinalAlcohol_Fraud_Next_Steps.pdf)).

To address this issue, in 2012 the UK government consulted on measures to reduce the prevalence of illicit alcohol ([https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/212738/Alcohol\\_Fraud\\_consultation.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/212738/Alcohol_Fraud_consultation.pdf)).

Foremost among these were proposals to i) require 'fiscal marks' on beer to identify goods intended for the British market that have had their duty paid (as currently occurs with spirits), and ii) increase the legal requirements for suppliers to carry out due diligence on the different elements of their supply chain to ensure their alcohol is legal, as well as maintaining systems to 'track and trace goods'. These were ultimately rejected by the government as too burdensome, however we believe that they would be an effective way of reducing the sale and consumption of illicit alcohol ([https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/212739/FINAL\\_Summary\\_of\\_responses.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/212739/FINAL_Summary_of_responses.pdf)).

### **3.4: Own consumption / private production**

The Directive allows an exemption for the private production and own consumption (by the producer, members of his family or his guests) in the categories of beer, wine and fermented beverages.

Question 4.1 - Are you aware of this exemption in these categories?



- Yes
- No
- No opinion

Question 4.2 - Do you think the exemption should be extended to all the categories i.e. also include Intermediate Products and Ethyl Alcohol?

- Yes
- No
- No opinion

Question 4.3 - Would any extension of the provisions encourage fraudulent production and sale of ethyl alcohol? Could it also impact if there was cross-border activity with such alcohol?

- Yes
- No
- No opinion

### 3.5: Excise structure's importance for policy making

Question 5.1 – In your view, can the structures of excise duties on alcoholic beverages have an impact on any other policy aspects (e.g. health policy, social policy, cultural policy, agricultural policy, revenue raising, etc.)?

- Significant impact
- Some impact
- No impact

Please explain your choice

In general, we would like to point out that in addition to being an important source of revenue, excise duties can promote and benefit health and social policies. An important and legitimate function of excise duties is to address externalities – the harm to others from a person's drinking – and to incentivise behavioural change to encourage healthier lifestyles.

The Organisation for Economic Co-operation and Development (OECD) concludes in their report The Role of Fiscal Policies in Health Promotion

(2015) that there is strong evidence of positive health outcomes from fiscal measures on alcohol and tobacco, and that "taxes on health related commodities can be a powerful tool for health promotion" ([http://www.oecd-ilibrary.org/social-issues-migration-health/the-role-of-fiscal-policies-in-health-promotion\\_5k3twr94kvzx-en](http://www.oecd-ilibrary.org/social-issues-migration-health/the-role-of-fiscal-policies-in-health-promotion_5k3twr94kvzx-en)).

In particular, one potentially crucial public health function of excise duty is to incentivise the production and sale of lower strength alcoholic beverages. This is best achieved by applying higher rates of duty to higher strength drinks. For example, in the UK, the introduction of a new higher duty rate for high strength cider in 1996 reduced the market share of such drinks from 20% to 2% in two years, according to industry data (<http://cideruk.com/files/PDF/NCGBRE.PDF>).

The UK excise regime for beer is markedly different to the ones for wine and cider, with duty on beer increasing in line with the strength of the product. This is achieved through two elements of the regime: first, tax is applied per unit of alcohol; second, there are multiple bands of strength, with stronger drinks attracting higher rates of duty. This is a policy in line with public health goals, as it helps to reduce alcohol unit consumption.

Yet directive 92/83/EEC means that such a regime is not possible for wine or cider. Article 9 stipulates "The excise duty levied by Member States on wine shall be fixed by reference to the number of hectolitres of finished product", ensuring that taxing by alcohol content is impossible. Article 13 makes the same stipulation with respect to 'other fermented beverages', including cider.

Loosening these regulations so that wine and cider can be taxed proportionately to their alcohol content would not only incentivise lower

strength drinks, and so promote public health, but also level the playing field by removing an anomaly in the tax code which discriminates against drinks like beer.

Question 5.2 – Do you agree that the calculation of excise duty based on the volume of the product rather than the actual alcoholic content is in line with the health policy in my country.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

Please explain your choice

The UK government's 2012 alcohol strategy is explicitly committed to reducing the affordability of cheap, high strength alcohol, which often takes the form of white cider due to the government's inability to tax such products by strength. Moreover, the strategy explicitly states that "The UK would support any future changes to the EU rules to allow duty on wine to rise in line with alcoholic strength". The government's most recent statements on the matter have claimed that a minimum unit price for alcohol remains under review – a policy not only in line with the principle of reducing affordability per unit of alcohol, but which is largely necessitated because of the impossibility of targeting high strength products within the existing excise framework.

Beyond the answers and comments provided above, if you wish to submit any other comments on the functioning of the Directive, please do so here

We would like to conclude with a summary of the main points made above. Firstly, and most importantly, we believe that the current framework for excise duty is damaging to public health as it prevents the use of fiscal instruments to incentivise the production and sale of lower strength beverages. Moreover, member states should have the ability to target these measures at larger producers, who have the flexibility to respond to such incentives. Second, we believe that the concern around illicit alcohol suggested by this consultation is disproportionate to the actual level of harm it produces, which is dwarfed by the harm resulting from the consumption of legal alcohol. Finally, we would like to insist that all types of alcohol are treated fairly and equally – arbitrary anomalies in the system which privilege certain types of beverage over others should be eradicated.

#### **4. SOME IMPORTANT MESSAGES ABOUT THIS CONSULTATION**

The Commission would like to thank you for taking part, your views will be an important contributor to the evaluation. The Commission services would like to point out that this is an open public consultation. A targeted consultation is being conducted simultaneously with interested stakeholders from industry and from the administrations in the Member States.

Stakeholders are invited to reply to those questions that are of concern for them. Figures and concrete examples of fraud, evasion and abuse, and the distortion of competition within the internal market or of specific problems encountered due to the current excise rules would be highly appreciated.

As already indicated above, it is important to keep in mind that this public consultation is part of the assessment process and that no policy decisions have been taken at this stage.

#### **5. FINAL OBSERVATIONS**

It is important for contributors to identify clearly: name, address, e-mail, activity, other information and, in the event of representative organisations, the level of representation.

It is important to read the specific privacy statement on how your personal data and contribution will be dealt with on the following website: [http://ec.europa.eu/taxation\\_customs/index\\_en.htm](http://ec.europa.eu/taxation_customs/index_en.htm).

In line with the specific privacy statement of this open public consultation, respondents should be aware that **contributions received will be published on the website of DG TAXUD** together with the identity of the contributor **unless the contributor objects to the publication of his personal data** on the grounds that such publication would harm his or her legitimate interests. In this case the contribution may be published in anonymous form.

Otherwise the contribution will not be published nor will its content be taken into account.

The results will be summarised in a report to be published on the same website. Feedback would also be presented in the impact assessment report and explanatory memorandum relating to a Proposal for a Directive if the Commission decided to pursue this avenue.

Click "Finish" to close the consultation. Your answers have been saved.

If you would like a printed copy of your answers, please click the print button.

