

Brussels, 03/07/2017

**Public consultation on Directive 2008/118/EC
CEEV position**

CEEV would like to seize the opportunity of Section 8 of the Public consultation on “General Arrangements for excise duty – harmonisation and simplification” to share with the Commission its position regarding two key

topics for the EU wine sector: (1) the Change of Destination after refusal of rejection of excise duty goods consignments, or part of it, and (2) the Simplification of duty-paid business-to-business.

I. **Handling of shortage, excesses, other exceptions, and the fight: Issue of “Change of destination”**

Among the list of issues identified by the Commission within the Evaluation process of the Directive 2008/118/EC, one of them is of particular importance for the EU wine sector: the “Change of destination” after shortage, excesses, refusals, or interruptions.

In case a consignee decides to refuse a consignment of goods that has arrived at the place of destination (or to reject a consignment of goods that is at the place of dispatch, or moving from the place of dispatch), the excise goods in question have to change destination. As there are no clear rules regarding the returns of refused/rejected excise good consignments, disputes may occur regarding quantities, excise duty payable and release of guarantee. The main issue for traders is that they cannot modify the electronic accompanying documents (eAD) once this document has been accepted by the Member States (MS) of dispatch. Therefore, consignors can neither modify the destination, nor the quantity of goods which will need to be returned to the MS of Dispatch or to another MS of destination.

CEEV would like to encourage the Commission to introduce a legal obligation for consignees to send refusal/rejection messages including the reasons why they did not accept the consignment (or part of it), the quantity accepted and the quantity rejected/refused. Besides, once informed, the consignor should have the possibility to modify the eAD accompanying the goods and decide whether the excise goods rejected/refused should return to its own tax warehouse or if it should be sent to another destination.

In addition, CEEV would like to encourage the Commission to define “shortage” and “excesses” within the Directive 2008/118, hence ensuring a harmonized application of these notion in the 28-EU MS.

II. Business-to-business duty-paid movements: Simplification for free commercial samples' movements

Currently, duty-paid B2B movements of wine are subject to paper-based procedures, and traders can face divergent rules and requirements depending on the MS of destination. Therefore, this paper-based procedure is not only administratively burdensome and time-consuming but could also create legal uncertainty depending on the MS of destination. The movements of wine commercial samples between MS, already released for consumption, are also subject to this procedure and consignors are required to use the paper-based Simplified Administrative Accompanying Documents (SAAD).

CEEV strongly supports the Commission's proposal to simplify duty-paid B2B by extending the Excise Movement and Control System (EMCS) and the System for Exchange of Excise Data (SEED) to these 'duty-paid' arrangements. Indeed, we consider that allowing economic operators to register in the SEED and automating duty-paid B2B would considerably ease the free-movement of goods within the single market, by harmonising the system at European Union level and reducing the costs and administrative burden for economic operators – especially for small and medium sized enterprises.

Such simplification would particularly ease the movement of wine commercial samples, as wine exporters would be able to use a computerised version of the SAAD.

In addition, CEEV would like to encourage the Commission to define 'Commercial samples' within the Directive 2008/118 and set a clear framework around this practice.