

Study assessing articles 32 and 36 of Council Directive 2008/118/EC concerning the general arrangements for excise duty

Background

- **Directive 2008/118/EC provides the harmonised rules for the production, holding and movement of excise goods within the EU**
- **This study will focus on articles 32 and 36 of Directive 2008/118/EC**

Objectives

- **Reduce costs for businesses (and national administrations)**
- **Clear and consistent framework**
- **Equal treatment for businesses**
- **Reduce fraud**
- **Protect public health objectives of MS**

Intended approach

- **PwC EU Services are undertaking the study on behalf of the DG TAXUD**
- **Final report due in Q4 2019**

Questions?

