

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**
- **Ongoing discussions at Council regarding the Commission's proposal of 25 May 2018**
- **This study will focus on articles 32 and 36 of Directive 2008/118/EC**

Scope of Study

- **Distance selling – business to consumer sales (article 36)**
- **Wholesale to retail – duty suspended and duty paid business to business**
- **Acquisitions by private individuals (article 32)**

Objective of Study

- **To analyse the current situation and to identify weaknesses or gaps in the current legislation and related procedures**
- **To assess different options for addressing weaknesses or gaps in the current legislation**

Intended approach

- **PwC will undertake the study on behalf of the Commission**
- **PwC will contact stakeholders in Q1 2019 to undertake interviews, surveys or questionnaires in order to understand the scale and nature of the problems**
- **Final report due in Q4 2019**

Questions?

