

**Question for written answer E-015773/2015
to the Commission**

Rule 130

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Subject: Excise duties on goods for consumption in business-to-consumer transactions (Directive 2008/118/EC)

Directive 2008/118/EC establishes that excise duties on goods for consumption (such as wine) produced in one Member State and sold in another have to be paid to the authorities in the state of destination. Article 36 of the directive – on business-to-consumer transactions – allows Member States to require distance sellers to pay excise duties through a tax representative, which has a cost.

Currently, most Member States apply this option. Small winegrowers (which are often both producers and vendors) are negatively affected by the measure, as the cost of appointing a tax representative can hardly be covered through an increase in production.

The Commission has published an 'Evaluation of current arrangements for movements of excise goods released for consumption', which reports that small winegrowers/vendors consider the cost of appointing a tax representative to be too high.

Among the solutions proposed, one which would have a major impact consists of the payment of excise duties in the country where the winegrower/vendor is established, through a 'one-stop-shop' system.

Can the Commission specify whether it:

- considers the system of tax representatives to be an obstacle to the free circulation of goods?
- considers it necessary to move towards the 'one-stop-shop' option as described in the study?