



Notification Number: 2011/597/F

Tax payable on drinks and liquid preparations for drinks intended for human consumption.

Date received : 18/11/2011

End of Standstill : 19/11/2011

Fiscal Measures : Yes

Message

Message 002

Communication from the Commission - SG(2011) D/52754

Directive 98/34/EC

Translation of the message 001

Notification: 2011/0597/F

No abre el plazo - Nezahajuje odklady - Fristerne indledes ikke - Kein Fristbeginn - Viivituste perioodi ei avata - Καμμία έναρξη προθεσμίας - Does not open the delays - N'ouvre pas de délais - Non fa decorrere la mora - Neietekmē atlikšanu - Atidėjimai nepradedami - Nem nyitja meg a késések - Ma' jiftaħ il-perijodi ta' dawmien - Geen termijnbegin - Nie otwiera opóźnień - Nao inicia o prazo - Neotvorí oneskorenia - Ne uvaja zamud - Määräaika ei ala tästä - Inleder ingen frist - He ce предвижда период на прекъсване - Nu deschide perioadele de stagnare - Nu deschide perioadele de stagnare.

(MSG: 201102754.EN)

1. Structured Information Line

MSG 002 IND 2011 0597 F EN 18-11-2011 F NOTIF

2. Member State

F

3. Department Responsible

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75572 PARIS Cedex 12
d9834.france@finances.gouv.fr
tél : 01 53 44 98 24

3. Originating Department

Direction générale des douanes et droits indirects (DGDDI)
Bureau des contributions indirectes



11, rue des deux communes
93553 Montreuil Cedex
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dg-f3@douane.finances.gouv.fr

4. Notification Number

2011/0597/F - C50A

5. Title

Tax payable on drinks and liquid preparations for drinks intended for human consumption.

6. Products Concerned

Firstly, drinks:

- covered by customs tariff codes NC 2009 and NC 2202,
- containing added sugars,
- packed in recipients intended for retail, either directly or via a professional intermediary,
- whose alcoholic strength does not exceed 1.2% by volume or, in the case of beers, 0.5% by volume.

Secondly, drinks:

- covered by customs tariff codes NC 2009 and NC 2202;
- containing artificial sweeteners and not containing any added sugar,
- packed in recipients intended for retail, either directly or via a professional intermediary,
- whose alcoholic strength does not exceed 1.2% by volume or, in the case of beers, 0.5% by volume.

This tax shall not be payable on infant or follow-on milks, growing-up milk and enteral feeding products for the sick.

7. Notification Under Another Act

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8. Main Content

A first tax is established, payable on drinks and liquid preparations for drinks intended for human consumption:

- covered by customs tariff codes NC 2009 and NC 2202;
- containing added sugars,
- packed in recipients intended for retail, either directly or via a professional intermediary,
- whose alcoholic strength does not exceed 1.2% by volume or, in the case of beers, 0.5% by volume.

A second tax is established, payable on drinks and liquid preparations for drinks intended for human consumption:

- covered by customs tariff codes NC 2009 and NC 2202;
- containing artificial sweeteners and not containing any added sugar,
- packed in recipients intended for retail, either directly or via a professional intermediary,
- whose alcoholic strength does not exceed 1.2% by volume or, in the case of beers, 0.5% by volume.

9. Brief Statement of Grounds

As part of the public health policy adopted by the Government, it is important to stop the spread of obesity,



which adversely affects people's health and which represents a significant long-term social-security expense.

To achieve this, it has been proposed to increase the price of sugary drinks, the uncontrolled consumption of which encourages weight gain, in order to encourage consumers to drink them less.

10. Reference Documents - Basic Texts

There are no reference texts.

11. Invocation of the Emergency Procedure

No

12. Grounds for the Emergency

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13. Confidentiality

No

14. Fiscal measures

Yes

15. Impact assessment

-

16. TBT and SPS aspects

TBT relevance

No - The draft is neither a technical regulation nor a conformity assessment.

SPS relevance

No - The draft does not have a significant effect on international trade.

Catherine Day
Secrétaire général
Commission européenne

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