

**Question for written answer E-007861/2015  
to the Commission**  
Rule 130  
**Lorenzo Fontana (NI)**

**Subject:** Transposition of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty

In various parts of Italy, the number of thefts and robberies of vast quantities of spirits (principally grappa) is on the rise. Thieves are particularly targeting the spirits and alcohol stored in distilleries' tax warehouses, where the duty suspension arrangement is in place (excise duty is paid only once the products have been taken from these warehouses in order to be released for consumption).

As the law currently stands in Italy, when such a theft or robbery is committed, the distillery targeted must not only bear the costs arising directly from that crime, but also pay the excise duty for the stolen goods.

In the past, Italian lawmakers had recognised the incongruity of such a state of affairs, specifically through Article 59 of Law No 342 of 21 November 2000.

However, Article 7(4) of Council Directive 2008/118/EC of 16 December 2008 governing the general arrangements for excise duty (which was subsequently transposed into Italian law) stipulates that the total destruction or irretrievable loss of goods under a duty suspension arrangement, as a result of unforeseeable circumstances or force majeure, shall not be considered a release for consumption.

No mention is made of thefts or robberies of alcohol under the excise suspension arrangement, which means that distilleries falling victim to such criminal acts could potentially also be required to pay the excise duty for those stolen goods.

Given the problems outlined above, can the Commission please arrange for the legislation in question to be reviewed?