

**Question for written answer E-008901/2015
to the Commission**

Rule 130

Marco Zullo (EFDD), David Borrelli (EFDD), Fabio Massimo Castaldo (EFDD), Eleonora Evi (EFDD), Piernicola Pedicini (EFDD) and Dario Tamburrano (EFDD)

Subject: Payment of excise duty on stolen distilled beverages

Unfortunately, in Italy there are an increasing number of thefts of distilled or alcoholic beverages stored in the tax warehouses of distilleries.

Under Article 7 of Directive 2008/118/EC the 'total destruction or irretrievable loss of excise goods under a duty suspension arrangement, as a result of unforeseeable circumstances or force majeure' is not considered to be a release for consumption. The distillery is thus exempted from paying excise duty. The article does not mention theft, however.

The Italian Government, in transposing the directive into Legislative Decree No 48 of 2010, has given a narrow interpretation to the Directive, without granting any tax relief to distilleries which have been victims of theft.

Clearly, this system puts an unfair burden on producers, who thus lose out on two counts.

Can the Commission therefore answer the following questions:

1. Can it clarify whether the Italian Government's interpretation of the directive is correct, or whether criminal theft can not also be included in the definitions of unforeseeable circumstances or force majeure?
2. In the event that the narrow interpretation in the case in question should be deemed to be correct, can the Commission say whether the directive might not be reviewed so that misappropriation can be included among the legitimate grounds for exemption from payment of excise duty?