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AMENDMENTS 21 - 52

Draft report
Astrid Lulling
(PE407.726v02-00)

General arrangements for excise duty

Proposal for a directive
(COM(2008)0078 – C6-0099/2008 – 2008/0051(CNS))

Amendment 21
Olle Schmidt

Proposal for a directive
Recital 4 a (new)

Text proposed by the Commission

Amendment

(4a) When implementing this Directive Member States shall take into account the need to ensure a high level of human health protection.

Or. en

Amendment 22
Benoît Hamon

Proposal for a directive
Recital 27

Text proposed by the Commission

Amendment

(27) By virtue of the principle governing the single market, excise duty is to be charged in the Member State in which excise goods are acquired when they are acquired by private individuals for their own use and transported by them. That principle, should also apply in relation to excise goods for the personal use of a private individual transported by a third party on behalf of the private individual, since such transactions are purely private. For health protection reasons this principle should not, however, be extended to cover manufactured tobacco transported on behalf of a private individual.

deleted

Or. fr

Justification

There is no reason to extend the principle in question to cases where excise goods are not transported by private individuals but by third parties acting on their behalf. This may in fact make monitoring more difficult and fraud easier.

Amendment 23

Astrid Lulling

Proposal for a directive

Article 9 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Where it is possible, through the use of appropriate evidence, to determine beyond reasonable doubt where an irregularity has taken place during a movement under suspension of excise duty giving rise to the release for consumption of excise goods, excise duty shall be liable in the Member State in which the irregularity took place.

Or. en

Justification

The addition of this paragraph removes any uncertainty caused by its omission with regard to excise duty liability in the case of an irregularity taking place and the place of release for consumption being known.

Amendment 24

Astrid Lulling

Proposal for a directive

Article 9 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Where an irregularity can be proven to have taken place in one Member State, resulting in the release for consumption of excise goods in relation to which the

excise tax stamps of the Member State of destination are attached, excise duty shall become payable in the Member State in which the irregularity took place only when the excise duty is reimbursed by the Member State of destination to the economic operator.

Or. en

Justification

The addition of this paragraph clarifies the position as regards liability where the excise stamps of one MS are subject to an irregularity in another MS.

Amendment 25

Astrid Lulling

Proposal for a directive

Article 9 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. In cases of irregularity where the Member State of destination does not levy excise duty through the use of excise stamps, the excise duty shall become payable to the Member State in which the irregularity took place immediately.

Or. en

Justification

The addition of this paragraph clarifies the position as regards liability where the excise stamps of one MS are subject to an irregularity in another MS.

Amendment 26
Astrid Lulling

Proposal for a directive
Article 11 – paragraph 1 – point e a (new)

Text proposed by the Commission

Amendment

(ea) delivery to an approved R&D facility, laboratory, government department or other approved party for the purpose of quality testing, pre-market introductory examination and verification for possible counterfeiting, provided that the goods involved are not deemed to be in commercial quantities, where:

(i) Member States may set the levels of 'commercial quantities'; and

(ii) Member States may establish simplified procedures to facilitate the movement of goods under this point.

Or. en

Justification

Often goods need to be moved between member states both before and after they are released for consumption for the purpose of quality testing, verification for possible counterfeiting or to help authorities in tracing the product to combat illicit trade. In some case a good has to be pre-approved before entering the market by the authorities. In all of the above cases the product is not released for consumption and in most cases quickly destroyed.

Amendment 27
Astrid Lulling, Margaritis Schinas

Proposal for a directive
Article 13 – paragraph 1

Text proposed by the Commission

Amendment

1. Member States may exempt from payment of excise duty excise goods supplied by tax-free shops which are carried away in the personal luggage of travellers taking a flight or sea-crossing to

1. Member States may exempt from payment of excise duty excise goods supplied by tax-free shops which are carried away in the personal luggage of travellers taking a flight, sea-crossing **or**

a third territory or to a third country.

land-crossing to a third territory or to a third country.

Or. en

Justification

In order to take account of reality, tax-free shops located on the Union's external borders should continue to exist. Any discrimination measure against tax-free shops on land borders should be avoided.

Amendment 28
Benoît Hamon

Proposal for a directive
Article 17 – paragraph 1 – introductory section

Text proposed by the Commission

1. The competent authorities of the Member State of dispatch, under the conditions fixed by them, shall require that the risks inherent in the movement under suspension of excise duty are covered by a guarantee, which may be provided by one or more of the following persons:

Amendment

1. The competent authorities of the Member State of dispatch, under the conditions fixed by them, shall require that the risks inherent in the movement under suspension of excise duty are covered by a guarantee, which may be provided by one or more of the following persons ***or on their behalf***.

Or. fr

Justification

Third parties acting on behalf of the persons mentioned should be allowed to provide the guarantee in question.

Amendment 29
José Manuel García-Margallo y Marfil

Proposal for a directive
Article 17 a (new)

Text proposed by the Commission

Amendment

Article 17a

1. At the request of the person referred to in Article 17(1), the competent authorities of the Member State of dispatch may, under conditions they have set, allow for an overall guarantee to be provided for lower excise duties, or for no guarantee to be provided, provided that fiscal responsibility for the transport is at the same time assumed by the party responsible for the transport.

2. The authorisation referred to in paragraph 1 shall only be granted to persons who fulfil the following conditions:

a) are established in the customs territory of the Community;

b) have a satisfactory record as regards the provision of guarantees concerning the movement of excise goods under suspension of excise duty; and

c) regularly provide guarantees concerning the movement of excise goods under suspension of excise duty or are deemed by the customs authorities to have the ability to meet the obligations upon them in relation to these procedures.

3. The measures governing the procedure for granting the authorisations in application of paragraphs 1 and 2 of this Article shall be adopted in accordance with the regulatory procedure referred to in Article 40(2).

Or. fr

Justification

Les utilisateurs réguliers de la procédure de garantie devrait pouvoir avoir accès, sous certaines conditions, à un système simplifié, à l'instar de la procédure prévue aux articles 61(5) et 67 du Code des douanes modernisé, mais il est nécessaire que simultanément la responsabilité fiscale du transport soit assurée par celui qui prend la responsabilité du transport (le plus souvent le destinataire). Actuellement c'est l'expéditeur qui est seul responsable et la nécessité d'une caution est justifiée par les pertes, ou vols, en cours de transport, et par le non apurement par le destinataire.

Amendment 30 **Bilyana Ilieva Raeva**

Proposal for a directive **Article 19 – paragraph 1**

Text proposed by the Commission

1. The movement of excise goods under suspension of excise duty shall be deemed to begin when the goods leave the tax warehouse of dispatch or the place of importation.

Amendment

1. The movement of excise goods under suspension of excise duty shall be deemed to begin when the goods leave the tax warehouse of dispatch or the place of importation. ***The point at which the goods leave the tax warehouse or the place of importation shall be determined by the dispatch of a supplementary information message without delay to the competent authority by the authorised warehousekeeper or the registered consignor.***

Or. en

Justification

Movement of excise goods under suspension of excise duty raises the risk for collecting the due tax. Therefore, there should be further guarantee as the immediate dispatch of information, for example.

Amendment 31
José Manuel García-Margallo y Marfil

Proposal for a directive
Article 19 a (new)

Text proposed by the Commission

Amendment

Article 19a

The rules applicable to the movement of excise goods under suspension of duty should, under conditions set by the competent authorities of the Member State of dispatch, allow for an overall guarantee to be provided for lower excise duties, or for no guarantee to be provided, provided that fiscal responsibility for the transport is at the same time assumed by the party responsible for the transport.

Or. fr

Justification

Les utilisateurs réguliers de la procédure de garantie devrait pouvoir avoir accès, sous certaines conditions, à un système simplifié, à l'instar de la procédure prévue aux articles 61(5) et 67 du Code des douanes modernisé, mais il est nécessaire que simultanément la responsabilité fiscale du transport soit assurée par celui qui prend la responsabilité du transport (le plus souvent le destinataire). Actuellement c'est l'expéditeur qui est seul responsable et la nécessité d'une caution est justifiée par les pertes, ou vols, en cours de transport, et par le non apurement par le destinataire.

Amendment 32
José Manuel García-Margallo y Marfil

Proposal for a directive
Article 23 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Amendment

1. On receipt of excise goods at any of the destinations referred to in points (i), (ii) or (iv) of Article 16(1)(a) or in Article 16(2), the consignee shall ***without delay*** submit a report of their receipt, hereinafter the

1. On receipt of excise goods at any of the destinations referred to in points (i), (ii) or (iv) of Article 16(1)(a) or in Article 16(2), the consignee shall, ***not later than the working day following reception***, submit a

"report of receipt", to the competent authorities of the Member State of destination using the computerised system.

report of their receipt, hereinafter the "report of receipt", to the competent authorities of the Member State of destination using the computerised system.

Or. fr

Justification

The term 'without delay' is not realistically acceptable. It is more pragmatic to use the phrase that appears in Article 16 of Regulation 884/2001 for entering products in records: 'not later than the working day following reception'.

Amendment 33

José Manuel García-Margallo y Marfil

**Proposal for a directive
Article 24 – paragraph 3**

Text proposed by the Commission

3. The competent authorities of the Member State of dispatch shall forward the report of export to the consignor.

Amendment

3. The competent authorities of the Member State of dispatch shall forward the report of export to the consignor ***not later than the working day following reception of the certificate stating that the excise goods have left the territory of the Community.***

Or. fr

Justification

It is essential that the same obligation be imposed on the competent authorities of the exporting Member State, by setting a specific deadline.

Amendment 34
Bilyana Ilieva Raeva

Proposal for a directive
Article 26 – paragraph 1 – subparagraph 2

Text proposed by the Commission

When the *availability of the system is restored*, the consignor shall submit a draft electronic administrative document without delay. That document shall replace the paper document referred to in point (a) of the first subparagraph as soon as it has been processed in accordance with Article 20(3), and the procedure relating to the electronic administrative document shall apply.

Amendment

When the *competent authorities in the Member States have made the system available, they shall make this information accessible to the consignor and the consignor* shall submit a draft electronic administrative document without delay. That document shall replace the paper document referred to in point (a) of the first subparagraph as soon as it has been processed in accordance with Article 20(3), and the procedure relating to the electronic administrative document shall apply.

Or. en

Justification

It should be clear who is responsible for determining the restoration of the EMCS. The consignor should have access to that information so that to take immediate action to enter the movement in the EMCS.

Amendment 35
Bilyana Ilieva Raeva

Proposal for a directive
Article 26 – paragraph 2 – subparagraph 1

Text proposed by the Commission

2. Where the computerised system is not available, an authorised warehousekeeper or a registered consignor may communicate the information referred to in Article 20(8) or Article 22 using alternative means of communication. To that end he shall inform the competent authorities of the Member State of dispatch at the time

Amendment

2. Where the computerised system is not available, an authorised warehousekeeper or a registered consignor may communicate the information referred to in Article 20(8) or Article 22 using alternative means of communication *defined by the Member States*. To that end he shall inform the competent authorities of the

that the change of destination or splitting of the movement is initiated.

Member State of dispatch at the time that the change of destination or splitting of the movement is initiated.

Or. en

Justification

Member States should be able to define the means of communication which would allow the verification of the receipt or the sending of the message.

Amendment 36

Astrid Lulling

Proposal for a directive

Article 29 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

(3a) movement of goods pursuant to Article 11(ea).

Or. en

Amendment 37

Elisa Ferreira

Proposal for a directive

Article 30 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Amendment

1. Excise duty on excise goods acquired by private individuals for personal use and transported from one Member State to another by them shall be charged only in the Member State in which the excise goods are acquired.

1. Excise duty on excise goods, ***other than manufactured tobacco***, acquired by private individuals for personal use and transported from one Member State to another by them shall be charged only in the Member State in which the excise goods are acquired.

Excise duty on manufactured tobacco acquired by private individuals for personal use and transported by them from one Member State to another within

the quantitative limits set out in paragraph 2a shall be charged only in the Member State in which the excise goods are acquired.

Any manufactured tobacco acquired by private individuals and transported by them from one Member State to another, which exceeds the quantitative limits set out in paragraph 2a shall be subject to excise duty in the Member State of destination. Such excise duty shall be chargeable at the point of arrival in the Member State of destination, and shall be paid in accordance with the procedure laid down by the Member State of destination. The excise duty paid in the Member State of acquisition shall be reimbursed or remitted, at the request of the individual, in accordance with the procedure laid down by the Member State of acquisition.

Or. en

Justification

This new Directive is an opportunity to address the current situation whereby individuals are able to transport a large amount of tobacco between Member States, taking advantage of the differences in excise duties, on the basis that it is for personal consumption. A solution is to impose quantitative limits on the tobacco goods that individuals can import having paid the excise in the country of purchase. Any amounts over this threshold would be subject to excise duty in the country of destination.

Amendment 38

Olle Schmidt

Proposal for a directive

Article 30 – paragraph 1 – subparagraph 1

Text proposed by the Commission

1. Excise duty on excise goods acquired by private individuals for personal use and transported from one Member State to another by them shall be charged only in

Amendment

1. Excise duty on excise goods, ***other than manufactured tobacco as well as alcohol and alcoholic beverages***, acquired by private individuals for personal use and

the Member State in which the excise goods are acquired.

transported from one Member State to another by them shall be charged only in the Member State in which the excise goods are acquired.

Excise duty on manufactured tobacco acquired by private individuals for personal use and transported by them from one Member State to another within the quantitative limits set out in paragraph 2a shall be charged only in the member state in which the excise goods are consumed.

Any manufactured tobacco as well as alcohol and alcoholic beverages, acquired by private individuals and transported by them from one Member State to another, which exceeds the quantitative limits set out in paragraph 2a shall be subject to excise duty in the Member State of destination. Such excise duty shall be chargeable at the point of arrival in the Member State of destination, and shall be paid in accordance with the procedure laid down by the Member State of destination. The excise duty paid in the Member State of acquisition shall be reimbursed or remitted, at the request of the individual, in accordance with the procedure laid down by the Member State of acquisition.

Or. en

Amendment 39
Pervenche Berès

Proposal for a directive
Article 30 – paragraph 1 – subparagraph 2

Text proposed by the Commission

As regards excise goods other than manufactured tobacco acquired by private individuals, the first subparagraph shall also apply in cases where the goods are

Amendment

deleted

transported on their behalf.

Or. fr

Justification

Not only should the indicative limits in Directive 92/12 not be scrapped, but they should in fact be strengthened by making them compulsory. Free movement in the single market cannot serve as a pretext for avoiding the payment of excise duties, particularly when these respond to public health requirements.

Amendment 40
Benoît Hamon

Proposal for a directive
Article 30 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

As regards excise goods other than manufactured tobacco acquired by private individuals, the first subparagraph shall also apply in cases where the goods are transported on their behalf.

deleted

Or. fr

Justification

There is no need to scrap the indicative limits, as this could create legal uncertainty and confusion, both for consumers and for the monitoring authorities.

Amendment 41
José Manuel García-Margallo y Marfil

Proposal for a directive
Article 30 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

As regards excise goods other than manufactured tobacco acquired by private individuals, the first subparagraph shall

As regards excise goods other than manufactured tobacco acquired by private individuals, the first subparagraph shall

also apply in cases where the goods are transported on their behalf.

also apply in cases where the goods are transported, **after being ordered**, on their behalf.

Or. fr

Justification

Extending the application of excise duties in the country of dispatch to dispatches made by a third party on behalf of private individuals will result in significant tax distortion. It will lead to: i) the relocation of some dispatches; ii) the weakening of networks. Article 30(1) would mean that a private individual could buy hundreds of bottles in a Member State and then send them to another private individual in another Member State without payment of any specific documents.

Amendment 42 **Pervenche Berès**

Proposal for a directive **Article 30 – paragraph 2 – point e**

Text proposed by the Commission

(e) the quantity of the excise goods.

Amendment

e) the quantity of the excise goods, **which shall not, under any circumstances, exceed the following mandatory levels:**

i) Tobacco products

- 800 cigarettes,

- 400 cigarillos (cigarillos are cigars of a maximum weight of 3 grams each),

- 200 cigars,

- 1 kilogramme of smoking tobacco;

ii) Alcoholic beverages

- 10 litres of spirit drinks,

- 20 litres of intermediate products,

- 90 litres of wines (including a maximum of 60 l of sparkling wines),

- 110 litres of beers.

Or. fr

Justification

Not only should the indicative limits in Directive 92/12 not be scrapped, but they should in fact be strengthened by making them compulsory. Free movement in the single market cannot serve as a pretext for avoiding the payment of excise duties, particularly when these respond to public health requirements.

Amendment 43 **Benoît Hamon**

Proposal for a directive **Article 30 – paragraph 2 a (new)**

Text proposed by the Commission

Amendment

2a. For the purposes of applying paragraph 2(e), Member States may lay down guide levels, solely as a form of evidence. Those guide levels shall be no less than:

a) Tobacco products

- 800 cigarettes,***
- 400 cigarillos (cigarillos are cigars of a maximum weight of 3 grams each),***
- 200 cigars,***
- 1 kilogramme of smoking tobacco;***

b) Alcoholic beverages

- 10 litres of spirit drinks,***
- 20 litres of intermediate products,***
- 90 litres of wines (including a maximum of 60 l of sparkling wines),***
- 110 litres of beers.***

Or. fr

Justification

There is no need to scrap the indicative limits, as this could create legal uncertainty and confusion, both for consumers and for the monitoring authorities.

Amendment 44
Elisa Ferreira

Proposal for a directive
Article 30 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. For the purpose of paragraph 1, Member States shall apply mandatory quantitative limits for the following types of tobacco product, subject to the following quantitative limits:

(a) 200 cigarettes;

(b) 100 cigarillos (cigarillos are cigars of a maximum weight of 3 grams each;

(c) 50 cigars;

(d) 250 g smoking tobacco.

Or. en

Justification

This new Directive is an opportunity to address the current situation whereby individuals are able to transport a large amount of tobacco between Member States, taking advantage of the differences in excise duties, on the basis that it is for personal consumption. A solution is to impose quantitative limits on the tobacco goods that individuals can import having paid the excise in the country of purchase. Any amounts over this threshold would be subject to excise duty in the country of destination.

Amendment 45
Olle Schmidt

Proposal for a directive
Article 30 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. For the purpose of paragraph 1, Member States shall apply mandatory quantitative limits for the following types of tobacco product and alcoholic beverages, subject to the following quantitative limits:

- (a) 300 cigarettes;*
- (b) 150 cigarillos (cigarillos are cigars of a maximum weight of 3 grams each);*
- (c) 75 cigars;*
- (d) 400 g smoking tobacco;*
- (e) 5 l spirit drinks;*
- (f) 10 l intermediate products;*
- (g) 45 l wines (including a maximum of 60 l of sparkling wines);*
- (h) 55 l beers.*

Or. en

Amendment 46
Pervenche Berès

Proposal for a directive
Article 30 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Member States may also provide for excise duty to become chargeable in the Member State of consumption in respect of the acquisition of mineral oils already released for consumption in another Member State if those goods have been moved atypically by or for private individuals. Atypical movement may be considered to denote the movement of fuel in containers other than the vehicle tank or a suitable spare fuel container or the movement of liquid heating fuels by means other than tankers being used for a commercial entrepreneur.

Or. fr

Justification

Not only should the indicative limits in Directive 92/12 not be scrapped, but they should in fact be strengthened by making them compulsory. Free movement in the single market cannot serve as a pretext for avoiding the payment of excise duties, particularly when these respond

to public health requirements.

Amendment 47
Benoît Hamon

Proposal for a directive
Article 30 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. Member States may also provide for excise duty to become chargeable in the Member State of consumption in respect of the acquisition of mineral oils already released for consumption in another Member State if those goods have been moved atypically by or for private individuals. Atypical movement may be considered to denote the movement of fuel in containers other than the vehicle tank or a suitable spare fuel container or the movement of liquid heating fuels by means other than tankers being used for a commercial entrepreneur.

Or. fr

Justification

There is no need to scrap the indicative limits, as this could create legal uncertainty and confusion, both for consumers and for the monitoring authorities.

Amendment 48
Olle Schmidt

Proposal for a directive
Article 30 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. Given the need to ensure a high level of human health protection, Member States may apply quantitative limits set below those stated in paragraph 3.

Amendment 49
Benoît Hamon

Proposal for a directive
Article 34 – paragraph 4 – point a

Text proposed by the Commission

Amendment

(a) register his identity with the tax authorities of the Member State of dispatch of the excise goods;

(a) register his identity with the tax authorities of the Member State of dispatch of the excise goods ***and obtain an identification document from these authorities;***

Or. fr

Justification

There is a need to specify that the vendor should obtain an identification document from the authorities of the Member State of dispatch before commencing his distance selling activities.

Amendment 50
José Manuel García-Margallo y Marfil

Proposal for a directive
Article 37

Text proposed by the Commission

Amendment

Article 37

deleted

1. Without prejudice to Article 7(1), Member States may require that excise goods carry tax markings or national identification marks used for fiscal purposes at the time when they are released for consumption in their territory, or, in the cases provided for in Article 31(1), first subparagraph, and Article 34(1), when they enter their territory.

2. Any Member State which requires the

use of tax marking or national identification marks as set out in paragraph 1 shall be required to make them available to authorised warehousekeepers of the other Member States.

3. Without prejudice to any provisions they may lay down in order to ensure that this Article is implemented properly and to prevent any fraud, evasion or abuse, Member States shall ensure that these markings or marks do not create obstacles to the free movement of excise goods.

When such markings or marks are affixed to excise goods, any amount paid or guaranteed to obtain such markings or marks shall be reimbursed, remitted or released by the Member State which issued them if excise duty has become chargeable and has been collected in another Member State.

4. Tax markings or identification marks within the meaning of paragraph 1 shall be valid in the Member State which issued them. However, there may be mutual recognition of these markings between Member States.

Or. fr

Justification

The use of tax identification marks in the EU and the proliferation of such marks in the different Member States forms disproportionate and unjustifiable technical barriers that seriously restrict the movement of goods in the internal market. We are, in principle, opposed to the use of tax identification marks in the EU and the proliferation of such unilateral marks in the different Member States.

Amendment 51
Benoît Hamon

Proposal for a directive
Article 37

Text proposed by the Commission

1. Without prejudice to Article 7(1), Member States may require that excise goods carry tax markings *or* national identification marks used for fiscal purposes at the time when they are released for consumption in their territory, or, in the cases provided for in Article 31(1), first subparagraph, and Article 34(1), when they enter their territory.

2. Any Member State which requires the use of tax marking *or* national identification marks as set out in paragraph 1 shall be required to make them available to authorised warehousekeepers of the other Member States.

3. Without prejudice to any provisions they may lay down in order to ensure that this Article is implemented properly and to prevent any fraud, evasion or abuse, Member States shall ensure that these markings or marks do not create obstacles to the free movement of excise goods.

When such markings or marks are affixed to excise goods, any amount paid or guaranteed to obtain such markings or marks shall be reimbursed, remitted or released by the Member State which issued them if excise duty has become chargeable and has been collected in another Member State.

4. Tax markings *or* identification marks within the meaning of paragraph 1 shall be valid in the Member State which issued them. However, there may be mutual recognition of these markings between Member States.

Amendment

1. Without prejudice to Article 7(1), Member States may require that excise goods carry tax markings, national identification marks *or any other form of serial or authentication mark* used for fiscal purposes at the time when they are released for consumption in their territory, or, in the cases provided for in Article 31(1), first subparagraph, and Article 34(1), when they enter their territory.

2. Any Member State which requires the use of tax marking, national identification marks *or any other form of serial or authentication mark* as set out in paragraph 1 shall be required to make them available to authorised warehousekeepers of the other Member States.

3. Without prejudice to any provisions they may lay down in order to ensure that this Article is implemented properly and to prevent any fraud, evasion or abuse, Member States shall ensure that these markings or marks do not create obstacles to the free movement of excise goods.

When such markings or marks are affixed to excise goods, any amount paid or guaranteed to obtain such markings or marks shall be reimbursed, remitted or released by the Member State which issued them if excise duty has become chargeable and has been collected in another Member State.

4. Tax markings, *national* identification marks *or any other form of serial or authentication mark* within the meaning of paragraph 1 shall be valid in the Member State which issued them. However, there may be mutual recognition of these

markings between Member States.

Or. fr

Justification

Member States should be allowed to authorise new forms of marks other than tax markings or national identification marks.

Amendment 52

José Manuel García-Margallo y Marfil

Proposal for a directive

Article 38 – paragraph 2

Text proposed by the Commission

2. ‘Small wine producers’ shall be understood to mean persons producing on average less than **1 000 hl** of wine per year.

Amendment

2. ‘Small wine producers’ shall be understood to mean persons producing on average less than **500 hl** of wine per year.

Or. fr

Justification

A threshold of 1 000 hl (or 133 000 bottles) would be excessive as a) this quantity would be of a significant value in some regions, and b) we would witness real discrimination between operators within Member States granting the exemption from the obligations. Only occasional traders should be allowed to benefit from this exemption, and if a threshold is to be set, this should be much lower than 1 000 hl.