



On 8 April 2021, the CPME Executive Committee adopted the CPME Response to the Public Consultation on Shopping for alcoholic and tobacco products in another EU country' (CPME 2021/019 FINAL).

**CPME Response to the Public Consultation
on Shopping for alcoholic and tobacco products in another EU country**

The Standing Committee of European Doctors (CPME) represents national medical associations across Europe. We are committed to contributing the medical profession's point of view to EU and European policy-making through pro-active cooperation on a wide range of health and healthcare related issues¹.

¹CPME is registered in the Transparency Register with the ID number 9276943405-41.

Shopping for alcoholic and tobacco products in another EU country

Fields marked with * are mandatory.

Introduction

Excise duties are indirect taxes on the sale or consumption of specific products such as alcohol beverages and tobacco products. The rules of excise duties on these products are harmonised at EU level. The purpose of these rules is to ensure the proper functioning of the internal market and a high level of health protection.

While the main rule for excise goods is taxation in the place of consumption, for private individuals who buy alcohol beverages and tobacco products for their own use and not for resale, the tax is paid in the country where they buy the goods. This is the case even if they bring these goods to another EU country. No further taxes are due. However, to determine if the goods were purchased by private individuals for their own use and not for resale, EU customs and excise authorities can look at several different elements such as, if the individual owns or works for a commercial business, how the goods are packaged and transported and the quantity transported.

To that purpose, EU countries can decide on guide levels for the maximum amount of tobacco products and alcoholic beverages that travellers can carry into the country. These limits serve only as a form of evidence when assessing the type of use. According to EU legislation, they cannot be lower than:

- 800 cigarettes (40 standard cigarette packs);
- 1 kg of smoking tobacco;
- 110 litres of beer (almost 14 crates of 24 x 33cl bottles);
- 90 litres of wine (120 x 75cl bottles)
- 10 litres of spirits (14 x 70cl bottles).

For both alcohol and tobacco products, the misuse of cross-border shopping rules for private individuals is a source of concerns for several EU countries due to lost revenues and the negative impact on the effectiveness of national public health policies.

The current EU rules of cross-border acquisitions of excise goods by private individuals are being reviewed to ensure that they remain fit for purpose to balance the objectives of public revenues and health protection.

The goal of this public consultation is to ensure that all relevant stakeholders have an opportunity to express their views on the current rules of cross-border shopping of alcohol beverages and tobacco products by private individuals and its future. This consultation will include questions on the effects of the

current system, along with possible changes.

The questionnaire takes about 15 minutes to complete. Please note that to participate in the public consultation you are not obliged to respond to all questions.

Some of the questions are conditional on the type of respondent you represent, so you might not see all the questions and the numbering will be interrupted.

You can contribute to this consultation by filling in this online questionnaire. If you are unable to use the online questionnaire, please contact us using the email address below. You can submit your responses in any official EU language and respondents have the ability to attach supplemental materials.

For reasons of transparency, organisations and businesses taking part in public consultations are asked to register in the EU's Transparency Register.

About you

* 1 Language of my contribution

- Bulgarian
- Croatian
- Czech
- Danish
- Dutch
- English
- Estonian
- Finnish
- French
- German
- Greek
- Hungarian
- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian

- Spanish
- Swedish

* 2 I am giving my contribution as

- Academic/research institution
- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

* 3 First name

Markus

* 4 Surname

Kujawa

* 5 Email (this won't be published)

markus.kujawa@cpme.eu

* 9 Organisation name

255 character(s) maximum

The Standing Committee of European Doctors (CPME)

* 10 Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

11 Transparency register number

255 character(s) maximum

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

9276943405-41

* 12 Country of origin

Please add your country of origin, or that of your organisation.

- | | | | |
|---|--|--|--|
| <input type="radio"/> Afghanistan | <input type="radio"/> Djibouti | <input type="radio"/> Libya | <input type="radio"/> Saint Martin |
| <input type="radio"/> Åland Islands | <input type="radio"/> Dominica | <input type="radio"/> Liechtenstein | <input type="radio"/> Saint Pierre and Miquelon |
| <input type="radio"/> Albania | <input type="radio"/> Dominican Republic | <input type="radio"/> Lithuania | <input type="radio"/> Saint Vincent and the Grenadines |
| <input type="radio"/> Algeria | <input type="radio"/> Ecuador | <input type="radio"/> Luxembourg | <input type="radio"/> Samoa |
| <input type="radio"/> American Samoa | <input type="radio"/> Egypt | <input type="radio"/> Macau | <input type="radio"/> San Marino |
| <input type="radio"/> Andorra | <input type="radio"/> El Salvador | <input type="radio"/> Madagascar | <input type="radio"/> São Tomé and Príncipe |
| <input type="radio"/> Angola | <input type="radio"/> Equatorial Guinea | <input type="radio"/> Malawi | <input type="radio"/> Saudi Arabia |
| <input type="radio"/> Anguilla | <input type="radio"/> Eritrea | <input type="radio"/> Malaysia | <input type="radio"/> Senegal |
| <input type="radio"/> Antarctica | <input type="radio"/> Estonia | <input type="radio"/> Maldives | <input type="radio"/> Serbia |
| <input type="radio"/> Antigua and Barbuda | <input type="radio"/> Eswatini | <input type="radio"/> Mali | <input type="radio"/> Seychelles |
| <input type="radio"/> Argentina | <input type="radio"/> Ethiopia | <input type="radio"/> Malta | <input type="radio"/> Sierra Leone |
| <input type="radio"/> Armenia | <input type="radio"/> Falkland Islands | <input type="radio"/> Marshall Islands | <input type="radio"/> Singapore |
| <input type="radio"/> Aruba | <input type="radio"/> Faroe Islands | <input type="radio"/> Martinique | <input type="radio"/> Sint Maarten |
| <input type="radio"/> Australia | <input type="radio"/> Fiji | <input type="radio"/> Mauritania | <input type="radio"/> Slovakia |
| <input type="radio"/> Austria | <input type="radio"/> Finland | <input type="radio"/> Mauritius | <input type="radio"/> Slovenia |
| <input type="radio"/> Azerbaijan | <input type="radio"/> France | <input type="radio"/> Mayotte | <input type="radio"/> Solomon Islands |
| <input type="radio"/> Bahamas | <input type="radio"/> French Guiana | <input type="radio"/> Mexico | <input type="radio"/> Somalia |
| <input type="radio"/> Bahrain | <input type="radio"/> French Polynesia | <input type="radio"/> Micronesia | <input type="radio"/> South Africa |

- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Myanmar /Burma
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Sweden
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago

- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Curaçao
- Cyprus
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- Rwanda
- Saint Barthélemy
- Tunisia
- Turkey
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- United States Minor Outlying Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
- Wallis and Futuna
- Western Sahara
- Yemen

- Czechia
- Lebanon
- Saint Helena
Ascension and
Tristan da
Cunha
- Zambia
- Democratic
Republic of the
Congo
- Lesotho
- Saint Kitts and
Nevis
- Zimbabwe
- Denmark
- Liberia
- Saint Lucia

13 In what capacity are you responding to this questionnaire?

- As a consumer/member of the general public
- As a stakeholder/specialist with an interest in tobacco and alcohol products

14 Please indicate if you have links with the alcohol and/or tobacco industry

- Yes
- No

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association, 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* 16 Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

Public

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the [personal data protection provisions](#)

Content Questions

31 To what extent are you familiar with the following aspect of the taxation of alcohol beverages and tobacco products?

	Very familiar	Moderately familiar	Slightly familiar	Not familiar
Level of tax on alcohol beverages in your country	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Level of tax on tobacco products in your country	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Level of taxation on alcohol in the neighbouring countries	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Level of taxation on tobacco in the neighbouring countries	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
The EU indicative limits	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
The concept of own use*	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* Own use refers to the rule that products purchased are for your own personal use and not for resale. Own use does not include purchases on behalf of another person, who will consume these products.

32 To what extent do you agree with the following statements?

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	No opinion / Do not know
EU cross-border shopping of alcohol and tobacco products should be less regulated	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

Custom authorities should be able to control the amount of alcohol or tobacco products people can buy in another country	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax should be paid where you consume the products to contribute to the cost of associated health care	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The current limits are clear	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The current EU indicative limits are too high	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The limits should match average consumption for a specific period	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The limits should be mandatory and not an indicative amount	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The current EU rules for the cross-border purchase of alcohol beverages and tobacco products are not effective in fighting fraud and illegal activities (resale of products)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
National authorities have difficulties verifying if people actually purchase alcohol and tobacco products for their own use and not for resale	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

33 Please provide any further comments on your above responses

Lowering current indicative limits would be the most efficient solution to the current public health issues with cross-border acquisition of alcohol and tobacco. Cross-border shopping for alcohol and tobacco products is difficult to measure and control. This is especially true where there is a marked difference in prices.

Forward looking questions

34 Which are the most important objectives that should be pursued by the EU legislation as regards the taxation of alcohol beverages and tobacco products for private individuals?

	1st place	2nd place	3rd place	4th place	5th place	6th place
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Address competitive distortions due to the tax differences of alcohol and tobacco products in the EU countries	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Establish clear and unambiguous common rules for the cross-border purchase of alcohol and tobacco products by private individuals	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Help EU countries to limit illegal cross-border trade of alcohol and tobacco products and tax fraud	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Contribute to a high level of public health protection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensure the proper functioning of the internal market	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Other (please specify):	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

35 Please specify:

Cross-border trade and purchases of alcohol and tobacco products needs to be recorded and strictly regulated.

36 Please provide any further comments on your above responses

37 Do you think that the current EU legislation regarding the cross-border purchase of alcohol beverages and tobacco products by private individuals should be amended? Please indicate your preference for the following potential future options:

	Strongly in favour	In favour	Neither in favour nor against	Against	Strongly against	No opinion / Do not know
No EU policy change	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Reduce the indicative limits in line with the average consumption of private individuals	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Revise the rules to improve the legal certainty regarding the concept of own use by private individuals	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Add a frequency criterion for cross-border purchases of alcohol and tobacco products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Replace the EU indicative limits with lower mandatory limits. Purchases over these limits would be subject to taxation where the goods are actually consumed	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Allow an EU country to vary from the indicative limits to address disproportionate negative effects and notably on public health	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (please specify):	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

39 Please provide any further comments on your above responses

CPME strongly believes that EU countries should be able to vary from the indicative limits, but only to reduce them, where they believe that is necessary to protect public health.

40 Think about the option that you prefer the most. What impacts do you expect it to cause? Please specify if you agree or disagree with the following statements:

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	No opinion / Do not know	Not applicable
The option will assist EU countries in fighting fraud and illegal cross-border trade of alcohol and tobacco products	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The option will address competitive distortions	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The option will improve the level of public health protection	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The option will be administratively more simple to enforce than the current rules	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The option will contribute to the proper functioning of the internal market	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (please specify):	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

42 Please provide any further comments on your above responses

Final comment to all respondents

43 Do you have any other additional comments?

44 If you wish to upload a complementary document, please use the upload button below:

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

Contact

TAXUD-C2-EXCISE-MOVEMENTS@ec.europa.eu