

Resumé / Summary

Excise duties on alcohol and alcohol beverages in Community law

The main topics of my thesis are excise duties and administrative aspects relating to them. Czech Republic joined the European Union in 2004. The EU began the integration to achieve political power and economic prosperity. To achieve that prosperity could be complicated due to obstructions of free movement of products created by demands on administration of excise duties. I decided to focus on excise duties, especially the excise duty applied on alcohol and alcohol beverages.

The aim of this publication is to describe the EU legislation of excise duty as well as to identify and describe problems arising from that particular area of law. I also paid attention to problems concerning implementation of the EU legislation into Member States law including Czech Republic.

In the first chapter we can find a definition of a tax, its characteristics and classification from different points of view, after that also more detailed description of features of an indirect taxation. In the second chapter I have attempted to define the concepts of coordination, harmonization and competition in tax field and then evaluate their advantages and disadvantages in comparison.

Then I tried to approach the issue of excise duties in national legislation that must be compatible with the EU law, so in fourth chapter I deal with the current system of excise duty in EU. The main document in that area was the Directive 92/12/EEC on the general arrangements for products to excise duty and on the holding, movement and monitoring of such products. From 4/1 2010 there will be the new Directive 2008/118/EC on the general arrangements for excise duties, and repealing Directive 92/12/EEC. It shows that excise duty law is not rigid. The main purpose of that Directive is to modernise and simplify the provisions and to introduce the EMCS system - Excise Movement and Control System. That means for example that special documents demanded so far (SAAD and AAD) will not be necessary. According to Directive 2008/118/EC, we distinguish products which may impose excise tax as alcoholic beverages, manufactured tobacco products and energy products. Member States have to respect the minimum rates of duties for each type of product but the minimum rates are set on very low level, there are also very big differences among the rates

of Member States.

In the following chapter I deal more in depth with excise duty on alcohol and alcoholic beverages. Beer, wine, fermented beverages other than wine and beer, intermediate products and ethyl alcohol deals the Directive 92/83/EEC on the harmonisation of the structures of the excise duties on alcohol and alcoholic beverages. This Directive content definitions of alcoholic beverages as well as provisions setting some exemptions.

As I meant in my thesis, very important topic is also denaturation of ethyl alcohol. Due to exemptions on denatured ethyl alcohol, there can be many people trying to make tax frauds. So it is very important for member states to be careful in tax administrative cooperation. There are also some problems with taxation of special products containing alcohol, where the case law of the European Court of Justice plays a significant role like “Gourmet classic” case, through so-called negative harmonisation.

There is a requirement to create a specific tools for administrative cooperation because legislation of excise duties is very specific issue. The main authority in EU is Excise committee than I must not forget to mention ELO – the Excise Liaison Office that is set in each member state to share information about products and subjects to excise duty and the programme Fiscalis as a special tool for education of tax officers. I also deal with the czech legislation in area of tax administration which is represented mainly by custom administrative body called “Celní správa”. I think that administrative cooperation and mutual assistance between the Member States in tax field is very important.