

## **Abstract**

The issues of assurance of sources for national budgets are eternal topics which are apparently current in any phase of the economic cycle, and it holds still more for the period of recession. In response to the outbreak of a financial crisis it is always possible to see the needs of finding new sources of financing of government expenses. Even though taxation of wine is rather a marginal topic in this regard, it is necessary to ask why this is so and whether it is not just this area that hides a large potential. Taxation of wine, however, plays an important role not only as a source of incomes for the state budget, but also as a tool of regulation of consumption of this commodity, which is negatively perceived from the viewpoint of human health. The imposition of taxation of wine does not influence consumers' behaviour only, but it has also impacts on plant production in this sector.

At the same time, the entire issue acquires an absolutely different dimension through the fact that the area of taxation of wine belongs among the fields which are subject to harmonisation on the part of the European Union. At the time of globalisation and continually intensifying European integration it is important to be able to gain maximum yields from these aspects of the economy. In connection with harmonisation of tax systems of the members states of the European Union it is possible to ask a question concerning the use of the potential of the single internal market to achieve a leading position among the world's economic players. This potential cannot, however, be used unless harmonisation achieves a sufficient level and unless it can adequately reflect current needs of both individual member states and of the European Union as a whole.

That is why this Dissertation deals just with legal regulations relating to selective excise duties, namely with taxation of wine in the context of European law. Harmonisation efforts in this field already have a long history, when the first initiatives aimed at harmonisation date back to the very beginning of the European integration. The Dissertation deals with the entire historical development of European legal regulations aimed at taxation of wine, and at the same time it refers also to the tools which were used in individual phases, whether they are standards of primary European law, secondary European law or case law of the Court of Justice of the European Union. Harmonisation of taxation of wine as of this day has achieved a relatively high degree, when it is possible to unify not only the tax base, but also basic

principles and techniques used for collection of the tax. Facilitation of the use of the single internal market is supported also by indirect harmonisation carried out with the help of approximation of legal standards also in other branches of law, especially the tax rules of procedure and wine making law.

Nevertheless, with regard to a detailed analysis of all concerned European legal regulations it is necessary to state that the process of harmonisation of taxation of wine has not been completed yet and that it has been stagnating for quite a long time. The Dissertation offers just an analysis focused on these aspects, whereby it points out, at the same time, the space for further harmonisation or possible remedy of defects of the current European legal regulations. At the same time, this Dissertation explains, in this regard, why the present stagnation has occurred, and identifies the areas where it is difficult (or even impossible) to achieve consensus among the member states. The Dissertation maps preferences of individual member states, their economic situation, as well as their position on the world wine market. With the help of comparison of individual legal regulations concerning taxation of wine it is shown in what way the transposition of European legal regulations concerning taxation of wine has been carried out. Specifics of individual member states are highlighted as well. The review of presented characteristics of individual member states is used as a base for the deriving of probability of further progress in the harmonisation process which is now aimed at the equalising of wine tax rates or at least at their approximation.

Within the framework of the Dissertation it is confirmed that diversity of member states of the EU is typical of Europe and is indispensable. Also due to this diversity, the process of spontaneous approximation of tax rules is not fully functional here. From the viewpoint of taxation of wine it is possible to divide European states into three groups – wine powers which are against taxation of wine and try to support the wine tax rates as low as possible; Nordic countries where grapes growing and wine consumption do not have a tradition and where governments prefer rather revenues for state budgets together with fighting alcoholism; and finally the countries which do not represent either of these extremes and practise some taxation of wine, but with a low tax rate only. Since approval of any standard of secondary European law binding on taxation of wine in the EU requires the unanimous consent of all member states, further harmonisation of taxation of wine will be more and more complex with further extension of the European Union. It will be always more and more complicated to achieve a compromise among twenty-seven national interests and their specifics and it will be

necessary to search for space for approximation of legal rules in associated areas. At present it is especially harmonisation of tax administration and fighting against tax frauds that seem to be such an area with a huge potential for approximation.