

**Question for written answer E-012264/2013  
to the Commission**  
Rule 117  
**Angelika Niebler (PPE)**

Subject: Intra-Union mail order and excise goods

When excise goods (e.g. spirits) are transported from one EU Member State to another, a distinction is made between commercial transport on the one hand and transport by private individuals when travelling on the other.

Private individuals who transport these goods for their own use are subject to the country of origin principle and therefore do not have to pay more excise duty in the country of destination. For commercial transport (including intra-Union mail order), however, the country of destination principle applies, according to which the goods are not taxed until they reach the country of the consumer, according to the rates in force there – and irrespective of whether or not excise duty has already been collected in the country of departure.

Excise goods can then be sent to private individuals in other EU Member States if the mail order company has registered with the competent customs and excise authorities of the relevant EU Member State (i.e. the country of destination) and lodged a security for payment of the excise duty prior to the first consignment. After receipt of the goods by the recipient, the mail order company must pay the appropriate excise duty and can request a refund of the excise duty of the country of departure.

Delivery of excise goods to a third country is possible with considerably less effort.

1. Does the Commission agree that, for small mail order companies in particular, the shipment of excise goods to another EU Member State is only possible with a great deal of red tape?
2. Would it consider it appropriate to amend the provisions concerning taxation of excise goods to the effect that, in cases where these goods are shipped to private individuals in quantities below the threshold for own consumption, they should be taxed according to the country of origin principle?