

(English version)

**Question for written answer E-001413/25
to the Commission
Anne-Sophie Frigout (PfE)
(7 April 2025)**

Subject: Lifting unnecessary burden in the EU market in response to the crisis faced by the wine and spirits sector

With the wine industry legitimately concerned about the international situation, Europe must also provide a response by removing disincentives to trade within the EU.

Wines and spirits especially are struggling here, with it still being easier for a vineyard to export internationally than to another Member State.

In Champagne, winegrowers who sell remotely to European citizens have to pay taxes (excise duties and VAT) for each destination country. The cost is so high and the procedures so complex that many winegrowers simply do not bother.

This barrier to trade persists, even though online sales are going through the roof and consumers now look to have a direct link with producers.

Since 2021, there has been a threshold below which internal EU sales to private individuals are treated for tax purposes as sales in France. Above this threshold, a one-stop shop facilitates the return and payment of VAT in the Member States. This initiative to simplify trade between EU countries could be replicated for excise duties on alcohol.

Will the Commission introduce such a measure in order to facilitate exports between Member States and respond to the crisis faced by this sector?

Submitted: 7.4.2025

**Answer given by Mr Hoekstra on behalf of the European Commission
(4 June 2025)**

The Commission is aware of the challenges the wine and spirits sector is currently facing.

Common EU rules and the EU Excise Movement and Control System (EMCS) facilitates business-to-business transactions, which represent most intra-EU movements of excise goods.

Nonetheless, as recognised in the action plan for a fair and simple taxation supporting the recovery strategy (COM(2020) 312 final ⁽¹⁾) there is a need to also simplify and harmonise the rules currently applicable for the distance selling of alcoholic beverages (business-to-consumer). Economic operators incur costs of compliance related to national administrative procedures for the declaration and the payment of excise duty.

Any initiative in this area must strike a balance between the simplification of current rules for distance selling and fraud prevention.

The Commission has published a study conducted by a contractor on this issue ⁽²⁾ and supports discussions among interested Member States based on the Fiscalis programme. In the context of ongoing discussions with experts from a number of Member States, the development of a tool inspired from the Value-added tax (VAT) One-Stop-shop for the payment of excise duty is indeed being considered.

⁽¹⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52020DC0312>.

⁽²⁾ https://taxation-customs.ec.europa.eu/system/files/2020-06/study_assessing_articles_32_and_36_of_council_directive_2008118ec_concerning_the_general_arrangements_for_excise_duty.pdf.