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Answer given by Mr Hoekstra
on behalf of the European Commission
(3.11.2025)

The rules on the distance selling of excise goods are set out in Article 44 of Council Directive (EU) 2020/262 laying down the general arrangements for excise duty.

The Commission is aware of the need to simplify and harmonise procedures for the distance selling of alcoholic beverages, as highlighted in the Letta report.

Under the Fiscalis[1] programme, a group of Member States is currently working on the development of a more efficient solution partially based on a one-stop-shop system for the payment of excise duties in the country of departure.

The Commission will examine the conclusions of their work with a view to simplifying the legal framework and removing tax obstacles currently affecting the functioning of the internal market.

A detailed cost/benefit analysis of the solutions put forward should then be conducted before the amendment of the above-mentioned legislation can be envisaged.

[1] Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R0847.