Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC)

2000/0118(CNS) - 22/05/2000 - Legislative proposal

PURPOSE : to present a proposal for a Council Directive amending Council Directive 92/12/EEC as regards temporary quantitative restrictions for products subject to excise duty brought into Sweden from other Member States. CONTENT : the purpose of this proposal is to extend the Swedish derogation to ensure a gradual adaptation of Sweden's health and excise policy to the requirements of the Internal Market. In accordance with the principles governing the Internal Market, private persons are entitled to bring excisable goods from one Member State into another without any restrictions provided that the goods are acquired for their own use and transported by the private individuals themselves. It is a fundamental principle of the Internal Market that citizens have the right to transport goods purchased for their own use throughout the Community without further payment of VAT and excise duties. A temporary derogation from these basic principles exists for Denmark, Finland and Sweden, which are entitled to apply restrictions to the quantity of certain goods that may be brought into these countries by private persons. On quantities exceeding those limits, they are entitled to charge excise duties and to carry out the necessary checks with respect to the product concerned. The Swedish Government has requested a prolongation of the right to apply restrictions from 1 July 2000 until 31 December 2003, aligning the expiry date of the Swedish derogation to the expiry date of the Finnish and Danish derogations. The request is based on the public health concerns. Due to specific Swedish circumstances, the Government needs more time to adapt its alcohol policy and, in the meantime, feels that a limited continuation of the intra-Community restrictions for travellers is necessary. At the same time, the Swedish Government is proposing to increase the quantitative limits progressively between 1 July 2000 and 31 December 2003. The Commission shares the public health concerns raised by the Swedish Government linked, in particular, to alcohol abuse, but is of the opinion that these concerns do not justify the temporary extension of the restrictions for travellers. However, the Council which discussed this issue at the ECOFIN meeting in March 2000 at the request of the Swedish Government, supported the Swedish request, provided that it meant that the situation of Sweden was aligned to the Finnish and Danish situations. Having regard to the position of the Council and to the fact that the Swedish request provides for a final date of expiry (end 2003) and excludes any further extension after that date, the Commission can therefore propose a limited extension of the Swedish derogation.