

## Customs Flash

### Excise taxation of energy products and electricity: invitation to take part in European Commission (DG TAXUD) Study

#### Introduction

The DG TAXUD in the European Commission has asked Deloitte to conduct a study on the technical and legal aspects of what is known as the "Energy Taxation Directive" or "ETD" (Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity). The study is to be finalised by August 2017.

#### Study objective

The study is far-reaching in its material scope, as it aims to analyse the implementation and application of different ETD provisions, their compliance with CJEU case law, and their clarity in view of guaranteeing legal certainty to Member States, economic operators and citizens.

**In particular, the objective is to identify potential weaknesses or problems with the ETD's application, and to compile suggestions for addressing these flaws.** The analysis should also investigate the possibility for the existing ETD's simplification, modernisation and streamlined application.

In response to the Customs and Global Trade team's advice, the Commission submitted a request to Deloitte for a web based survey and its distribution among stakeholders in sectors concerned with the ETD. The purpose of the survey is to collect information on the state of play regarding the application of energy taxation among economic operators, and gather input on any problems or weaknesses experienced by economic operators in this respect.

#### What does this mean for you?

Completing the survey will help the team gather the necessary data from the field, and offers stakeholders the opportunity to voice their opinion and address potential issues.

The survey should not take longer than 30 minutes to complete and will be processed with full confidentiality. The questions mostly consist of fixed "yes" or "no" responses and multiple choice answers. The questions are based on practice, allowing respondents to connect from a business angle.

## What to do?

Deloitte's Customs and Global Trade team would greatly appreciate your participation to help produce a high quality study. **The final cut-off date for the surveys is 21 May 2017**; after this date, the portal will close.

The survey can be accessed through the following link:

<https://dexsurvey.deloitte.com/anondirect.asp?XID=81065>

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