



31 August 2015

1. Commission consults on excise rules for alcoholic beverages

On 28 August 2015, the European Commission launched a public e-consultation to assess whether some of the rules on excise duty on alcoholic beverages should be changed to fight tax fraud and reduce the sale of counterfeit alcohol. Among the issues under discussion are exemptions and common reduced rates, particularly for small producers and home-brewers. The consultation will be open until 27 November 2015. There are different questionnaires for operators in the sector and for other interested stakeholders.

- Press release: [EN](#) (DE, FR available)
- Consultation website : [EN](#) (DE, FR available)
- Consultation document : [EN](#)

2. Tax fraud: Danish treasury faces damage of € 830 million due to false double tax refund claims

On 26 August 2015, it emerged that the Danish revenue, since 2012, has lost an estimated € 830 million to tax fraudsters using on-line forms for refund of taxes allegedly paid on dividends from non-existing shareholdings in Danish companies. An estimated 2,000 false requests were made, using falsified documents. Shareholders in Danish companies are subject to a 27% tax on dividends but non-residents, under double taxation agreements, are entitled to a refund of taxes paid. Reportedly, there has been no cross-checking with the companies in which the alleged shares were held. The rapid increase in tax refunds to foreign shareholders had not been left unnoticed by the Danish treasury's internal audit which already reported this incidence in 2013.

- EU Observer article: [EN](#)

The selection of the remitted material has been prepared by Piergiorgio Valente / Filipa Correia / Rudolf Reibel

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