**Definitieve antwoorden: Versie 9-11-15**

1.

NGO

Dutch Institute for Alcohol Policy STAP

Netherlands

I agree with publication of personal data

Netherlands

1.1 Disagree.

Especially with mixed drinks the consumer has not enough information what he or she is buying and consuming. Sometimes it looks like a wine-based product but it is in fact a distilled product and vice versa. The same with beer mixed with spirits, for instance Red Mex Tequila (a beer with tequila).

In the Netherlands the name of a small beer brand is Kraanwater, which translates as ‘tap water’. Of course it contains water, like every beer, but some of their beers are very strong (up to 10.2% ABV).

And recently there was a drink with the brandname Dolce Vito WhiskyCola with 0% ABV.

1.2 Disagree.

There is information available, but scattered, at different places. So, it is hard to find. The best alternative would be to print more easily good readable information on the labels of the bottles/cans.

1.3 Sometimes.

We have seen several times spirits that look like liqueur, but with less than 15% ABV. This “light” product is lower priced than the “original” product. The “light” product is available in Dutch food stores and (before 2014) legal for young people aged 16 and 17. The “original” product is higher taxed, only available in liquor stores and legal for 18+.

1.4 Difficult.

Especially difficult is the difference between mixed drinks with fermented alcohol (2206) and mixed drinks with spirits (2208).

1.5 Yes.

Ferm Fruit (Toorank Productions)

1.6 Disagree.

See: <http://www.lexgo.be/en/papers/2015/06/The%20never-ending%20talks%20on%20the%20classification%20of%20alcoholic%20beverages%3A%20how%20will%20it%20taste%20the%20ECJ%20,95892.html>

1.7 Other.

Taxation of all alcoholic beverages based on alcohol content.

2.1 Disagree.

From the health point of view, there is no reason to allow reduced tax rates.

2.2 Disagree.

We do not see the advantages of reduced tax rates, so extending/adapting the current rules is in our view no option.

2.2 No**.**

3.1 Yes.

3.2 No.

3.2i Neither agree nor disagree.

3.2ii Disagree.

The trade and consumption cannot be justified. On the contrary. It is justifiable that consumers of alcoholic beverages pay excise duties and VAT as there are a lot of societal costs associated with the consumption of alcohol. Alcohol beverages are with good reason demerit goods.

3.2iii Very important.

People consuming illegal alcohol are directly helping criminal organizations. There are also more health risks associated with consuming illegal alcohol than with consuming legal alcohol.

3.3 Yes.

3.4 Yes.

3.5 In the Netherlands we have a special app (available in iTunes appstore and Google Play ) for reporting (possible) excise fraud. Every EU country should have an office for reporting fraud. We hope and expect MS to do so, if they are obliged to do so.

4.1 Yes.

4.2 No.

4.3 Yes.

5.1 Significant impact.

At this moment the excise duties are based on the way the alcoholic beverage is produced (brewed, fermented, distilled), instead of on the alcohol content. So, some beverages with a high alcohol content are taxed too low and can be sold too cheap. Cheap alcohol is mainly bought by young excessive drinkers and problem users, and thus causes a lot of extra serious health problems, besides the problems from drinking alcohol anyway.

5.2 Strongly disagree.

A calculation based on the volume of the product is not in line with Dutch health policy. We are of the opinion that the best is – not just for The Netherlands but for all MS - a progressive tax rate based on the alcohol content of the beverage. Choosing for a progressive tax rate, means in practice that the effective tax pressure gradually increases the higher the alcohol content of the beverage, regardless the manner the product is produced.