



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT

Directorate I. Agricultural legislation and procedures
Director

28 MAI 2014

Brussels,
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Subject: Danish excise duty on tea and tea extracts

Dear Ms Hansen,

Thank you for your letter dated 10 December 2013 in which you request the Commission services' opinion on Denmark's consideration to abolish the Danish excise duty on tea and tea extracts and any possible State aid implications this could have. You specifically inquire about how the fact that there will still be an excise duty on coffee would impact the Commission's opinion.

Taxes are in general the competence of the individual Member State. This means that a Member State is free to decide the taxes that it wishes to impose in its territory. However, in doing so, the Member State must also assess whether the tax that it introduces/levies differently affects undertakings/products which are in the same factual situation. If it concludes that this is the case, it should be aware that the introduction of the tax could have State aid or internal market implications.

The Commission services cannot provide a position in the case at hand merely on the basis of a letter. If Denmark wishes to obtain an official opinion on whether abolishing the excise duty on tea and tea extracts has State aid implications, it would have to submit a duly reasoned notification in accordance with Article 108(3) of the Treaty on the Functioning of the European Union to the Commission.

Please accept my sincere apology for the delay with the reply.

Yours faithfully,

Nathalie SAUZE-VANDEVYVER
Director

Jeanette Rose Hansen
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