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EXCISES – COMPARATIVE STUDY AND
HARMONIZATION IMPACT

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KEYWORDS: excise duty, tax harmonization, consumption tax, alcohol excises, tobacco excises, energy products excises

This paper addresses the issue of excise duties from multiple perspectives, from the reasons underlying the application of these taxes on consumption and to harmonize the impact of excise duty. News of this approach is undeniable given that the European Union has made important steps towards the harmonization of indirect taxes, particularly excise duties and VAT. These changes were imposed in the Romanian tax system with Romania's accession to Europe. Harmonization process is not a simple alignment of fiscal regulations, but has much broader implications, for which our study tries to capture not only the issues of achieving the harmonization of excise duties, but rather to analyze the impact of this process.

The study is focused on two areas: one in theoretical aspects, synthesizing aspects of duty and defining stages of harmonization and the second plan seeks to reflect the impact of harmonization based on pragmatic aspects, manifested especially through changing of tax receipts from excise. PhD thesis approaches this issue from several perspectives. At first, theoretical direction as excise treatment, aiming at their historical development not only nationally but also internationally. The emphasis is certainly on the excise treatment of Romanian law and practice, but in view of new trends arising from the harmonization of indirect taxes, especially consumption taxes.

This study examines the implementation in Romania of EU rules on excise duties and suggests ways to:

- a)improving tax collection efficiency and performance of excise duty;
- b) reduction of possible negative effects on the budget, from harmonization with EU regulations;
- c) to combat excise fraud possibilities.

Excise duty is an indirect tax, a consumption tax payable on certain categories of goods including alcoholic beverages, gasoline, tobacco products, coffee, electricity and certain

other items. The tax is payable on import and sales of locally produced items on the domestic market and is set as fixed euros amount per unit ("specific excises") or as a percentage of a specified taxable base (ad-valorem tax).

Excise taxes have an important role in the budgetary and fiscal policy of every governments because are used not only for obtaining the public revenues, but also for other purposes like to discourage consumption of specific commodities; taxes on alcoholic beverages and tobacco products are the obvious examples. Tobacco taxes can be considered as instruments for adjusting externalities through increasing the price by an amount that corresponds to the measured externalities. The same situation can be considered for the energy excises when the negative externalities- pollution- can be reduced through the revenues obtained from this excises.

The main objectives of the thesis focuses on the harmonization of excise duties, a process that our country need to make in 2007-2011, and the consequences of harmonization, for which the study will:

- analyze current role and place excise of duty in the Romanian economy;
- identify sectors where legislation and administration are in contradiction with EU directives and regulations on the mechanism and scope of duty;
- achieve harmonization of the analysis on the impact of macroeconomic and microeconomic level.

The impact of harmonization will be surprised on several levels:

- the budget and fiscal plan: the influences on revenue collected from the application of harmonized excise duties;
- the economic perspective by identifying where harmonization activities produce significant changes, such as the producers of drinks or cigarettes;
- we analyze how the social consumption of harmful changes due to the increase of excise duties and how strong is this correlation;
- impact on consumption will be analyzed in terms of macroeconomic indicators analyzed in the dynamic. Effects on consumption due to higher excise duties on

goods not only manifests excised, but extend to other products as products such as fuels, energy are important raw materials we found in expensive products.

Budget level analysis will be based primarily on analysis of budget indicators: the share of revenues from excise taxes on consumption, the indirect tax revenue or total tax receipts in GDP (gross domestic product). The analysis will be done both in Romania and the European Union based on Eurostat data. Comparison and analysis of indicators will be done between EU member states.

The issue of tax harmonization is a continue process for all EU member states. Even if the excise duty revenues have only 3.1% of GDP and 10% of the total revenues in the 2009 in Romania, the importance and the consequences of excises are considerable for our economy. In the European Union countries the highest share of excises revenues in gross domestic product is in Bulgaria 5.8 % of GDP and for EU the average is 2.5 %.

First issue is excise harmonization, a continuously process for Romanian fiscal system.

According to the harmonization process in Romania, we have few directions for realizing excises harmonization:

- a minimum tax rate;
- taxation object: for establishing the categories of goods and services imposed with excise;
- collecting procedures for transport, depositing and commercializing the goods imposed with excises.

Why is so important the harmonization process of excises? The answer is: because of the consequences and the major impact of this process from economic and social perspectives. The major consequence is price increasing, not only for the products imposed with excises, but also for many other categories of goods whose price includes indirect excises from. For instance, fuels excises can be considered inflationary, because conduct to a generalized price increase.

On the other hand excises on alcoholic drinks and tobacco are used for protecting the population health. The impact of increasing these excises is not always reducing the harmful consumption. But, instead increasing excises has a major impact of tax evasion. For instance, for cigarettes the excise rate was 64euros/1000 cigarettes and now is 74 euros, many economic agents prefer to commercialize without paying the excise duty.

Another consequence of excise harmonization is removing the luxury excises starting with this year 2010. How proper is this measure for our budget in this period of economic crisis when the budgetary expenditures cannot be covered because of the lack of fiscal revenues?

For these arguments our research tries to evaluate the current situation of excises in Romania comparative with other states member of EU with similar harmonization process.

It stressed that the Romanian and foreign literature is relatively limited topic dealt with, except only studies on the incidence and harmonization of excise duties. In foreign literature Cnossen (1977, 2003, 2005), Giertz (1999), Beltrame (1979), H. Grubert, Newlon TS (1997), Antonanzs, F. et all (2008), Entin SJ, (2004), R.B. McKenzie (1991), Batin RG, Ihor T. (2000), Kay, J., (1987), conducted the largest study and the literature of our country stands Tulai (2003, 2004, 2005 , 2007), Văcărel (1981, 1999, 2002, 2004), Balanescu (1994) and Minea (2000, 2002), Tatoi (2008).

Another major objective of the present research is directed to analyze the influence of excise and value added tax on consumption. We anticipate an indirect correlation between taxes on consumption and the level of consumption, but there are exceptions to this correlation and we analyze for this purpose the Veblen effect. Veblen effect reveals the fact that the high price of a product does not affect its demand and do not cause a decrease in it. It is caused either by the belief that higher price means higher quality, or by the desire for conspicuous consumption (to be seen as buying an expensive, prestige item). So the application of excise duties on luxury products simply to boost their request

and as moralizing role is not only ineffective but even adverse effect. There is a sure winner from these paradoxes, namely that the state obtain additional sources of revenues and receipts may redistribute these amounts due to taxing consumption of luxury to the directions and goals that can be harnessed more effectively.

The paper is structured in six chapters, of which the first four chapters address theoretical aspects concerning the excises duties and harmonization process of excise in the European Union. The last two chapters follow a pragmatic approach by performing analysis of excise tax rates and the proceeds of such taxes in Romania and the European Union harmonization process capturing the impact of excise duties.

The first chapter deals with taxation issues regarding the other types of consumption taxes within the economic option. Advantages and disadvantages are discussed in terms of consumption taxes for taxpayer and for the state as a beneficiary of this excise tax receipts. Are also analyzed aspects of tax equity for contributors through the proportional tax system versus differential taxation. The main objective of this chapter is to summarize aspects of taxing income and consumption in relation to highlighting issues related to equity income taxation if it is spent.

The second chapter is a theoretical analysis of excise through their definition and highlighting the importance of increased economic and social life of a state. Are outlined advantages and disadvantages of excise duties compared with other consumption taxes. Also important in the economy work space is allocated excise role, a role highlighted on multiple levels: from fiscal purpose until moralizing role of excises. It is aimed both at the role of excise tax, as an important source of financing the state budget and the economic or social.

The 3rd chapter is a historical retrospective of excise duty by presenting the historical landmarks that marked the emergence and development internationally. Also in this chapter shall make a detailed analysis of all categories of excisable products and the

legislative framework governing the duty to our country, aiming at implementation mechanisms, calculation, storage system and suspension system, according to legal provisions and requirements harmonization process.

Chapter 4 provides an overview of the harmonization of excise duties in the European Union by highlighting the importance and need for harmonization in the European Union member states. It is also presented the current state of excise duty on product categories that are harmonized. As mentioned, objectives of this chapter analysis of the harmonization process distinct categories of excisable products to highlight the achievements and future expectations for the Member States. It also reveals the limits of this process by spreads between Member States.

Chapter 5 is conducting a study on the impact of excise duties of EU harmonization process. We consider this chapter as following a logical process of harmonizing effects from fiscally perspective. The study from this chapter tries to capture these effects in the EU Member States due to harmonized excise duties. To achieve this goal was realized an overall analysis of revenues from excise duties, but also a dynamic structural analysis based on absolute data, the weights, fixed-base indices and chain.

A detailed analysis of the harmonization process is assigned for Romania. The analysis begins by highlighting the current state of harmonization, harmonization directions and achievements in this process. Harmonization process is followed for each category of products: tobacco, alcohol or energy, by analyzing the rates applied in relation to EU requirements and other measures taken towards achieving fiscal harmonization.

Our country has taken important steps towards the harmonization of excise to align with EU requirements. This was particularly impacted on prices of excisable products which have been galloping growth, especially fuel and cigarettes. Unfortunately, these effects are unbearable conditions have not been done concurrently and sustainable economic

growth and wage growth and the economic crisis has further deepened these effects by reducing the purchasing power drastically.

Also in this section is found a detailed analysis of excise revenue collected in Romania between 2005-2010. Dynamic analysis is done both to see how they evolved under the impact of harmonization of rates revenue and to identify the structure of excise products bring the most important revenue to the budget.

Regression analysis performed follows the impact and the major influences of gross domestic product and overall consumption on the evolution of income to excise. It is estimated that both have a significant and positively impact, so any increase in GDP and consumption implicitly involve a significant increase in excise revenue.

But there is an exception, starting with the beginning of economic crisis, from 2008 even if the gross domestic product decrease and also the consumption, revenue from excise duty in Romania have continued to grow unlike all the other taxes that have experienced significant reductions. The explanation is based on the growth exchange rate of the euro and the increases of excises tax rates.

In the next part of the thesis is presented a regression performed using EViews 6 for Romania for the period 1995-2010. As dependent variable we take the value of receipts from excise duties and the independent variable is the GDP, both taken as absolute values in millions of euros. We originally entered into the equation and a constant but it proved to be insignificant in this model because Prob. > 5% and then again we estimated equation containing only Excises and GDP.

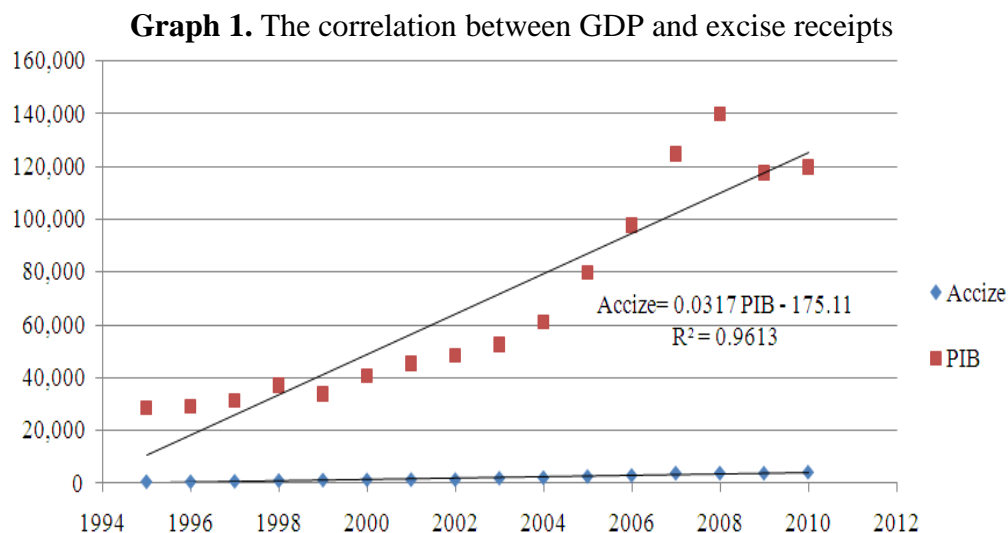
Thus the data are noted below as evidence. $<5\% \Rightarrow$ null hypothesis is rejected \Rightarrow GDP variable is significant and kept in the model.

Dependent Variable: Excises receipts
 Method: Least Squares
 Date: 06/05/11 Time: 16:05
 Sample: 1995 2010
 Included observations: 16

	Coefficient	Std. Error	t-Statistic	Prob.
GDP	0.029745	0.000848	35.07049	0.0000
R-squared	0.956473	Mean dependent var	1980.675	
Adjusted R-squared	0.956473	S.D. dependent var	1265.598	
S.E. of regression	264.0425	Akaike info criterion	14.05056	
Sum squared resid	1045777.	Schwarz criterion	14.09885	
Log likelihood	-111.4045	Hannan-Quinn criter.	14.05303	
Durbin-Watson stat	1.011789			

We have such simple regression equation: $EXCISE\ DUTY = 0.029745 \times GDP \Rightarrow$ there a direct link between the two variables, thus an increase of 1% of GDP value \Rightarrow value increased by 0.03% duty. It is noted that the coefficient of 0.03% $< 1 \Rightarrow$ excise increase at a rate slower than GDP.

It can be seen that the R-squared is 96.15% or 96.15% rate of duty depends on the GDP. Adjusted R-squared indicates more accurately the relationship between the these two variables, but we see that R-squared is equal to the Adjusted R-squared.



As a direct link between the two variables, GDP ratio shows how many units are modified duty when the average GDP changes by one. In this case, the GDP growth by one, the excise tax receipt will increase by 0.0317 units.

However, it may be noted that the rate at which the duty depends on the GDP as evidenced by the value of R-squared is significant. Thus, we can see that the variance rate of duty is explained at a rate of 96.13% of the GDP.

The study conducted in the last chapter shows an overview of the situation and evolution of excise revenue in EU Member States based on macroeconomic indicators calculated. Excise-consumption correlation study covered the last chapter will complete the picture on the links and interdependencies between excise duty and consumption and the impact on consumer decision.

The paper concludes the role and importance of the harmonization of excise duties and their implications in the current economic, social, fiscal context.

Harmonization process

The main objective of excise harmonization was to establish minimum rates of taxes for avoiding price distortions in the European Union. The aim of the state is to reduce consumption especially referring to the environment protection (e.g. from energetic products and electricity in the area of excise taxes) or the negative externalities (e.g. medical costs of smokers) which are not included in the price of product. Only in the case of zero elasticity of supply and demand it is possible to reduce over consumption. In this case excise taxes increase the effectivity of tax system.

Another problem is regressivity of excise taxes. Consumption of products, which are liable to excise taxes at taxpayer with the increase of his income, reduces it. Taxpayers

with low incomes face relatively higher tax burden. Moreover, it is proved that the consumption of tobacco and alcohol is relatively higher at poor people or countries.

In the European Union space excise harmonization represents a special issues imposed by the follow reasons:

- even if excises are not general consumption taxes like VAT, are applied on fuels. This category of goods represents in the now days an essential raw material necessary for realizing any products, thus we have excises indirect in almost of the goods. For this reason an increasing or a decreasing of excise tax rate produces chain effects in the prices and can leads to some intercommunity distortions between EU countries;
- the role of excises in tax competition is significant because this category of taxes can induce the propensity of the member states for the reduced tax rates.

So, in this context we have the first measure to excise harmonization in 1993, in the EU quite late, because the excises have a reduced role comparing with VAT in the budgetary revenues. In relation to internal market a number of directives were adopting in the in this field. All the system of excise duties has been implemented in the EU as a part of the internal market since 1st January 1993.

Excise harmonization is based on the follow instruments: object harmonization, tax base harmonization, tax rates coordination and fiscal procedures harmonization. The next table illustrates this level of excise harmonization ad the main results for European Union.

Table no. 1

HARMONIZATION LEVEL	EXPLICATIONS	RESULTS
Tax object	Defining the products imposed: alcoholic beverages, manufactured tobacco products and energy products (motor fuels and heating fuels, such as petrol and gasoline, electricity, natural gas, coal and coke).	The members states have the right to impose excises on the other products, but only if this excises not imply custom duties procedures. But this kind of excises is discouraged because the receipts are very low.
Taxation base	Defining the taxation base and establishing the exemptions.	The taxation base was established though de maximum retail selling price for cigarettes, Plato degree for beer, hectoliters for alcohol. The exemptions are mentioned for every category, for instance for the energy products used as raw materials.
Tax rates	Even if minimum tax rates were introduced inn 1993, there are may variations.	For some countries was established a schedule for tax rates increase, is the situation of Romania also. The maximum tax rate for excise cigarettes is in Ireland 260 Euros/1000 cigarettes ad minimum is in Poland only 64 Euros.
Fiscal procedures	The taxable event is generally the production and the import in EU of excisable goods. The tax liability is suspended until the moment of consumption.	Thus was established fiscal warehouse regime under national fiscal authorities.

EU legislation in the area of excise duties on these products was mainly adopted in the context of the establishment of the Internal Market on 1 January 1993, which involved the abolition of controls of a fiscal nature at internal borders between Member States.

This legislation, which has been further developed since, can be divided into three main categories according to the European Commission:

-The structure of the tax to be applied to a particular group of products. The structure of taxation means the definition of the product categories, the way in which the excise duty is calculated (e.g. per hl; per degree alcohol; per 1000 pieces, etc.), the scope of possible exemptions, etc.

-The minimum rates of duty that Member States have to respect for each type of product. Above those minimum rates, Member States can freely fix their own rate levels.

- General provisions that apply across the product categories. These provisions concern in particular the production, storage and movement between Member States of excise products.

The initial idea was to harmonize both the structure and the tax rates of excise duties system. The harmonization efforts were (as well as in case of the value added tax harmonization) transferred rather to the structural field and only the minimum tax rates were set.

Analogically to VAT, the principle of destination was selected for the excise duties – goods subjected to excise duties are taxed in the country of consumption so that there would be no market deformation (principle of origin with existence of different tax rates does not ensure the tax neutrality). With effect from 1st January 1993 tax base harmonization is ensured by the uniform custom tariff and since the same date the minimum tax rates has been set.

Excise duties harmonization in the EU is based on three groups of directives¹:

- **directive no. 92/12/EEC** called as **horizontal directive**, which serves as general regulation for the production, holding and transport of products subjected to excise duty;
- so called **structural directive** – related to harmonization of structure of excise duties; is structuralizing excise duties into excise duty on mineral oils, alcohols and alcoholic beverages and tobacco;

¹ European Commission, http://ec.europa.eu/taxation_customs/taxation/excise_duties/

- □ **four directives on approximation of tax rates of** above introduced excise duties.

Regarding research methodology, this was done in several stages:

- Review the literature, during which was reviewed the main studies on this topic and synthesized history in Romania and worldwide duty;
- An analysis of the excise laws in Romania and Directives governing the situation at EU level;
- Study stages of the harmonization process and the implications of this process at budget;
- An analysis of excise revenue based on several indicators: the share in GDP, share of total revenues and total tax revenue, share in total indirect taxes;
- Dynamic indicators were analyzed on the basis of indices with fixed base and chain;
- A structural analysis of the revenue from excise duties according to the tax base, i.e. the main categories of excisable products;
- Regression analysis in relation to consumption of excise duties.

The data used in the analysis were taken and processed by the Eurostat, European Commission, Ministry of Finance, Statistical Yearbook, World Health Organization.

CONCLUSIONS

Excise appearance is explained by financial reasons as in the case of any tax. But while there is a widespread application of these consumption taxes, enforcement targeting and moral and social objectives. As such we consider an important excise tax both in terms of revenue it brings the state budget and as a potential leverage that can be activeness in order to achieve social considerations.

This study captured the complex issue of excise duties from several perspectives: that of the state as beneficiary of income to excise from the perspective; of consumers whose

behavior is influenced to some extent the excise duty; from the perspective of the entity, that even if not affected by the payment of such taxes paid, the consumer feels the impact from changes in the rates of excise duties; and not least from the perspective of who will bear the direct and indirect costs of harmful use of excisable products.

As a novelty introduced by this paper we summarize:

- Performs a broad theoretical and practical analysis of duty based on studies at national and international capturing those special consumption tax from their appearance and to harmonize the process that occurs today. The novelty is in the context of the analysis is conducted on multiple levels as the reasons given justify the effects of excise duties and harmonization process.
- The analysis conducted as a surprise not only excise tax, but their application effects on prices, consumers, taxpayers, businesses, and especially on the state budget. Based on these reasons the study achieved its aim of realizing an analysis of the impact of excise duty - double impact aspect highlighted in the plans show that excise effects are felt, but also followed different effects depending on the type of excise duties applied to different categories of products, since we have a different mechanism of implementation taking into account the tax base.
- Study on the harmonization process is achieved through the analysis of the evolution of the rates applied and through the impact of these changes on the revenue budget. Regression analysis aims to highlight the correlation between economic development, by the evolution of GDP - and the revenue from excise duties and the correlation between consumption and tax receipts from excise. The results are consistent with what economic theory argues that we have some positive economic developments, we have an increase in consumption and hence the revenue from excise duties. This study includes the period under review and the economic crisis marked by a decline in GDP and hence consumption, excise revenues still remain about constant, which is understandable considering that the excise goods are inelastic demand, as such there is a decrease in the quantity traded.

As limitations of the study point out that the lack of percentage rates applied on excisable products does not allow impact simulations according to changes in the rates of taxes. Also, the application of specific excise duties according to the types of products does not allow a differentiated analysis of the impact of harmonization on consumption. These aspects are added due to the loss of excise tax receipts in the underground economy.

As a future direction of study would be an analysis of issues related to excise flow in the underground economy to emphasize the impact of higher excise rates induced by harmonizing process.

The issue of tax harmonization is a continue process for all EU member states. Even if the excise duty revenues have only 3.1% of GDP and 10% of the total revenues in the 2009 in Romania, the importance and the consequences of excises are considerable for our economy. In the European Union countries the highest share of excises revenues in gross domestic product is in Bulgaria 5.8 % of GDP and for EU the average is 2.5 %.

As a final idea of all those analyzed in this paper we can say that indeed the excise duty is an important source of income for the state budget, especially in countries that are developing in Romania, for example, these revenues represent about 3 % of GDP and more than that represent a stable source of public expenditures financing.

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