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ADM

EXCISE, CUSTOMS AND MONOPOLIES AGENCY

G20 Policy Monitor

Comparative Study of the functions and activities of ADM and its counterparts in the G20 countries

- ❖ Overview of Country Fact Sheets
- ❖ Comparison between EU - USA – CHINA Administrations

1

Project Aim

Comparison of benchmarks in the G20 countries

2

Fact Sheets Content

- Customs, Excise and Monopolies data, regulations and surveillance functions
- Focus on energy products, manufactured tobacco and related accessories, alcoholic beverages, and gambling

3

Outcome


G20 Fact Sheets with information and country data

G20 Policy Monitor • Customs Area

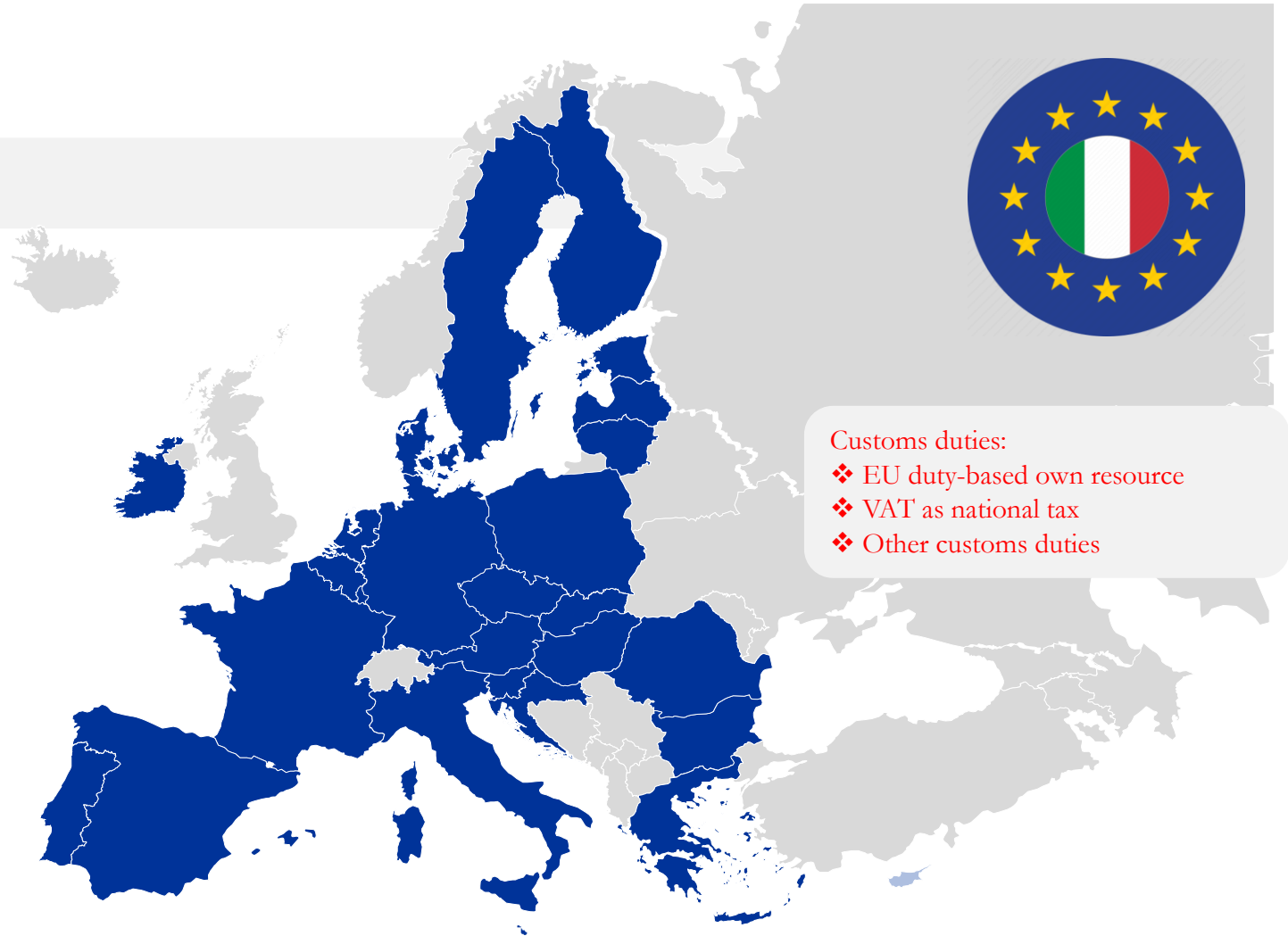
Italy and the European Union



 Customs authorities

 EU duty mln euro	2021
Customs duties (100 %)	23.130,8
Collection costs retained by Member States (25 %)	-5.782,70

 Italy	2021
Duty	2.630
VAT	15.320
Other customs duties	370



Customs duties:

- ❖ EU duty-based own resource
- ❖ VAT as national tax
- ❖ Other customs duties

G20 Policy Monitor • Customs Area

Country Fact Sheets • European Union • **Duty collection**

Year 2021: million Euros and percentage on overall figure

 Germany 5,031/21.8 %

 France 3,180/13.8%

 Netherlands 2,933/12.7%

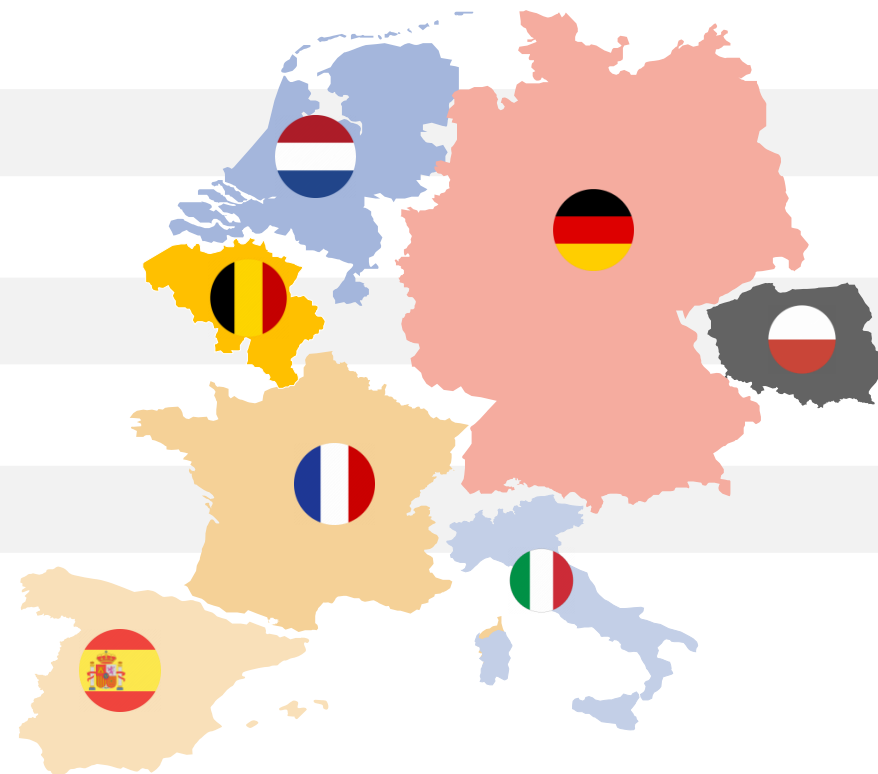
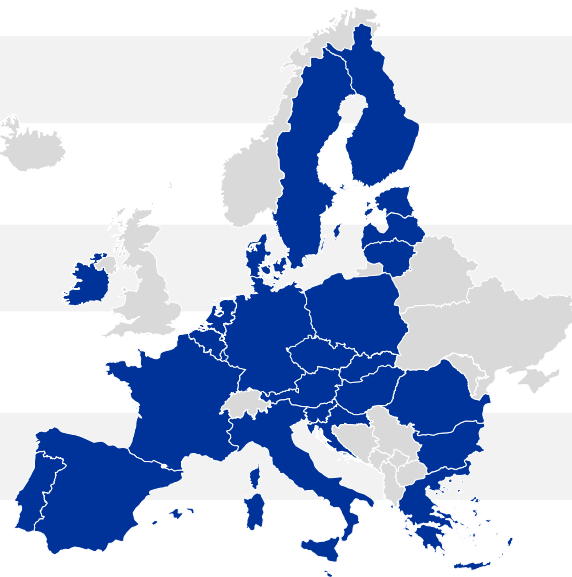
 Italy 2,431/10.5%

 Spain 2,126/9.2%

 Belgium 1,604/6.7%

 Poland 1,294/5.6%

 **EU Overall duty 23,118.6 million Euros**



Source: Eurostat – Taxes and duties excluding VAT dataset 2021

G20 Policy Monitor • Customs Area

Country Fact Sheets • European Union • Functions and powers

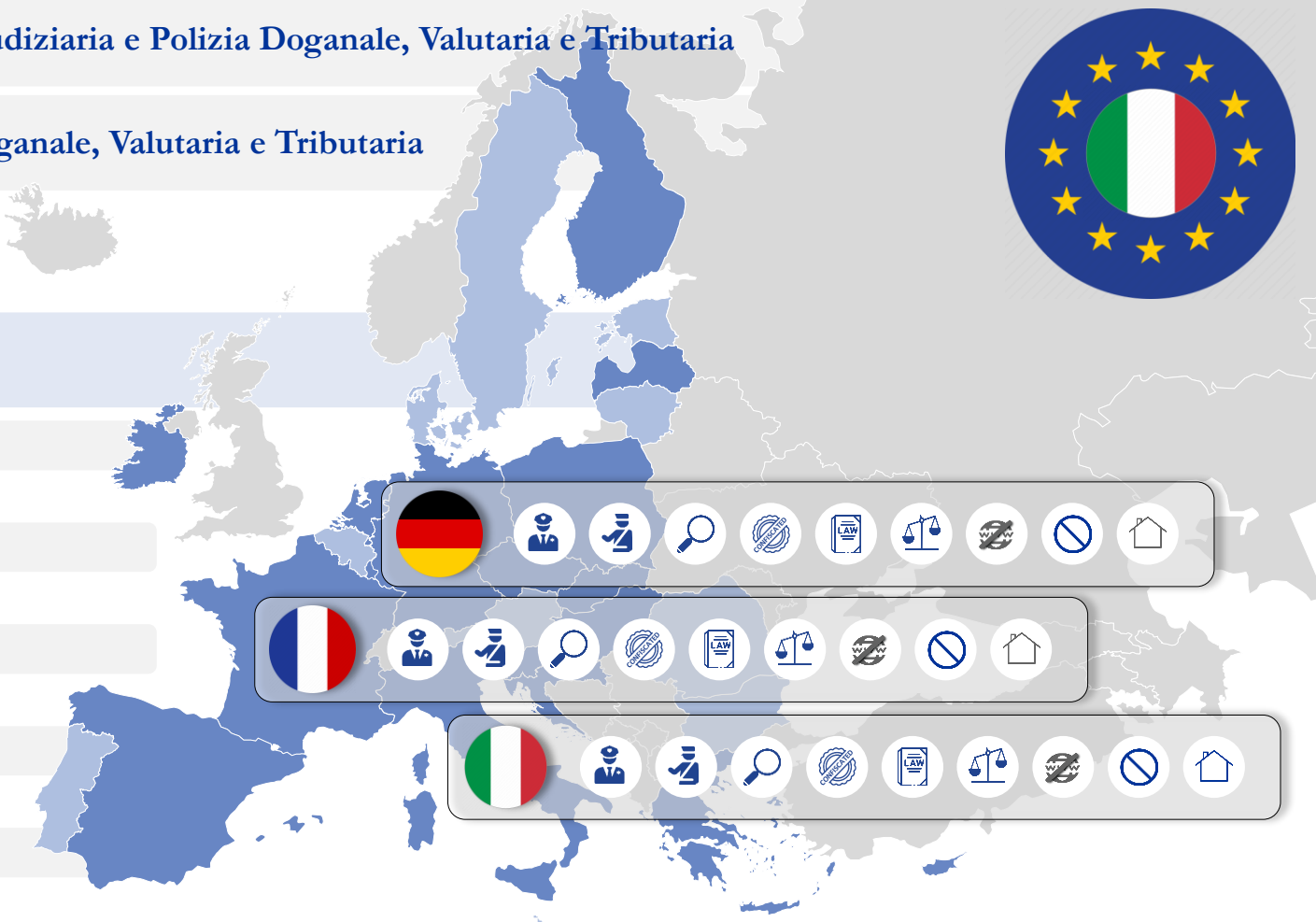
● Amministrazioni con funzioni di **Polizia Giudiziaria e Polizia Doganale, Valutaria e Tributaria**

● Amministrazioni con funzioni di **Polizia Doganale, Valutaria e Tributaria**



Key

- Criminal police
- Tax police
- Surveillance
- Seizure/confiscation
- Regulation
- Sanctions
- Website blocking
- Prohibition
- In-house company








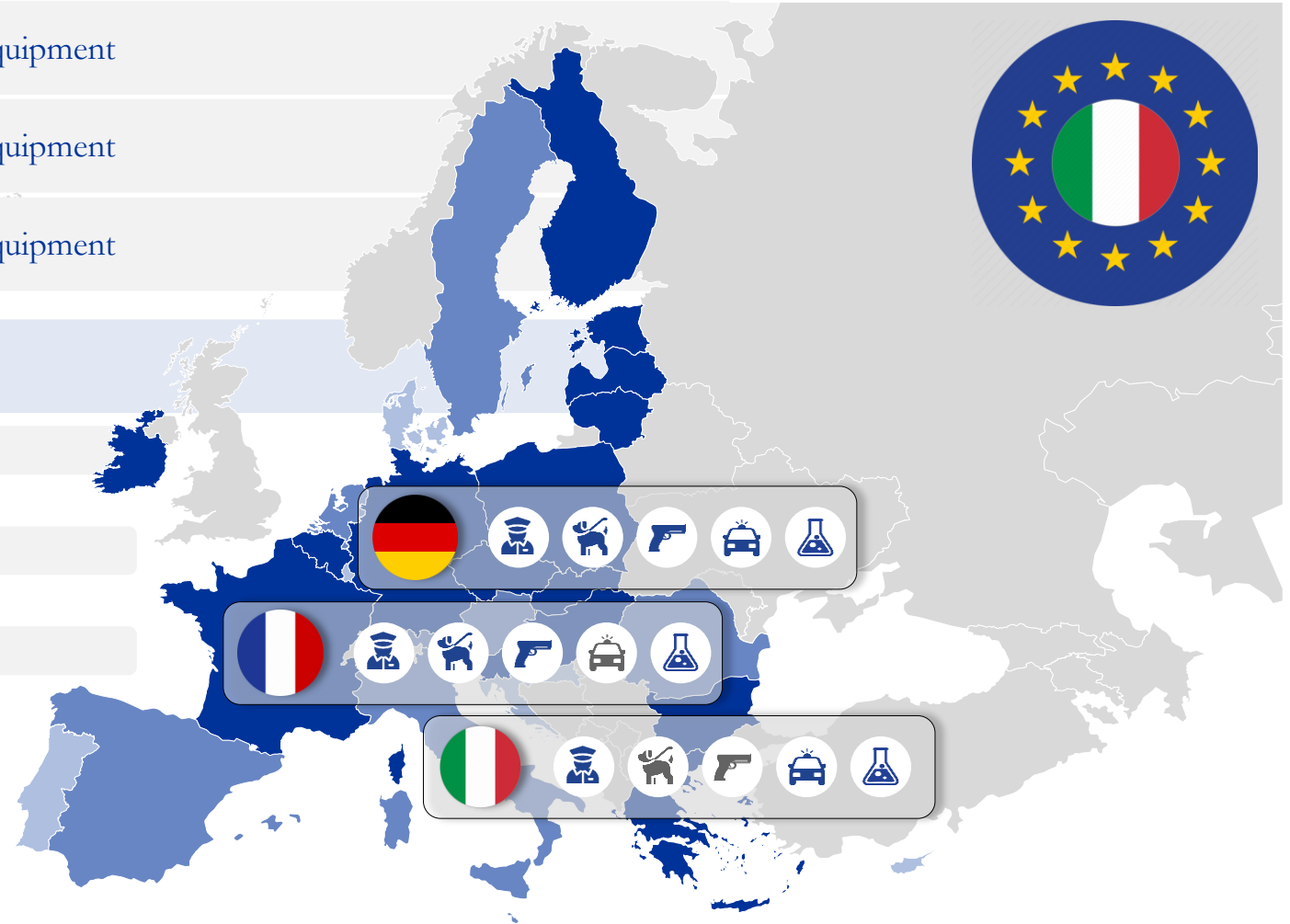
G20 Policy Monitor • Area Dogane

Country Fact Sheets • European Union • Equipment

-  Administrations with more than 4 pieces of equipment
-  Administrations with more than 3 pieces of equipment
-  Administrations with more than 2 pieces of equipment

Key

-  Uniforms
-  Dog units
-  Weapons
-  Vehicles with audible and visual warning devices
-  Laboratories



G20 Policy Monitor • Customs Area

Country Fact Sheets • European Union • Customs, Financial, Tax and Criminal Police Functions

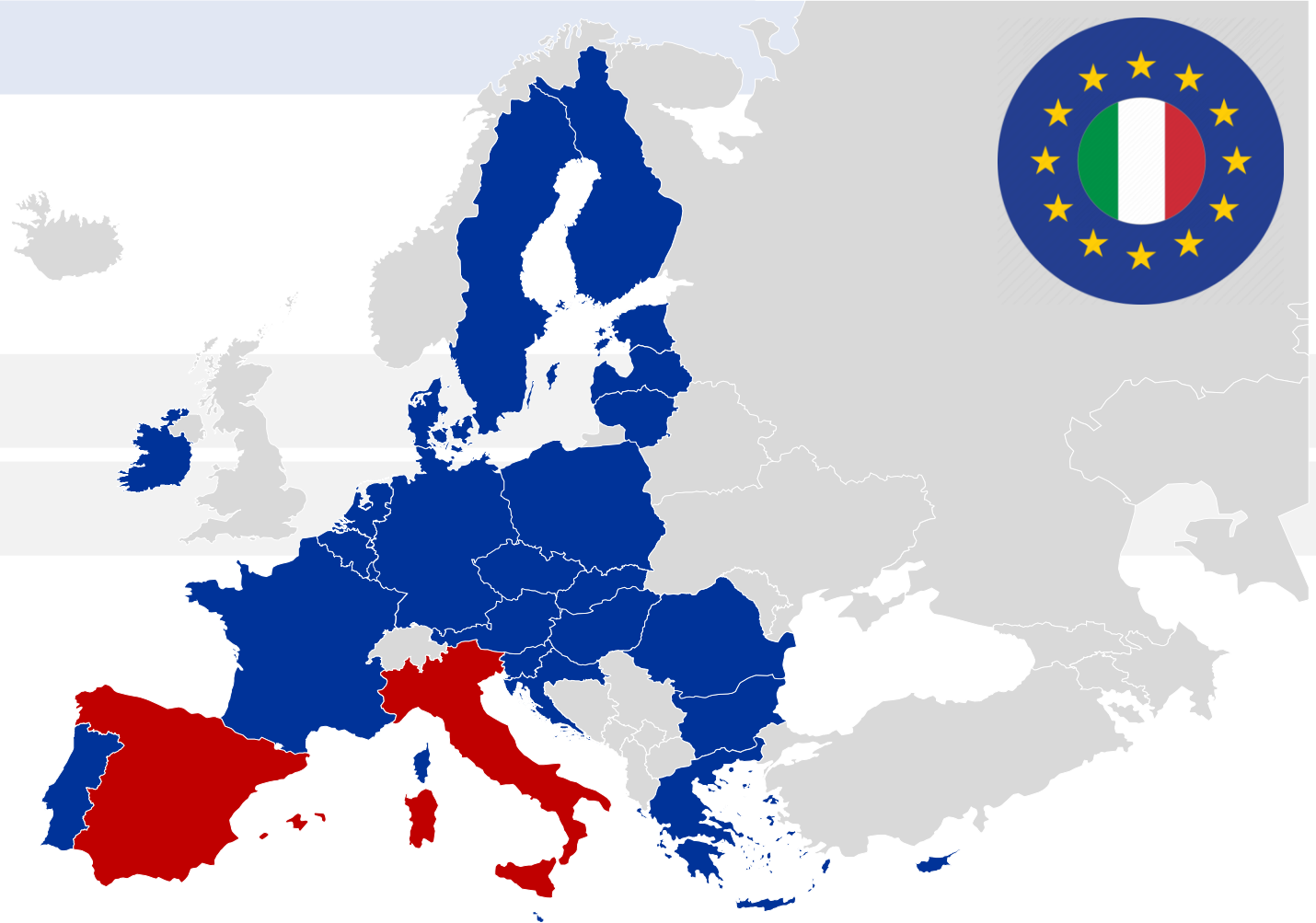
Key



Customs administrations



Customs administrations and Police Forces



G20 Policy Monitor • Customs Area

Country Fact Sheets • European Union • Europol Cooperation

Key

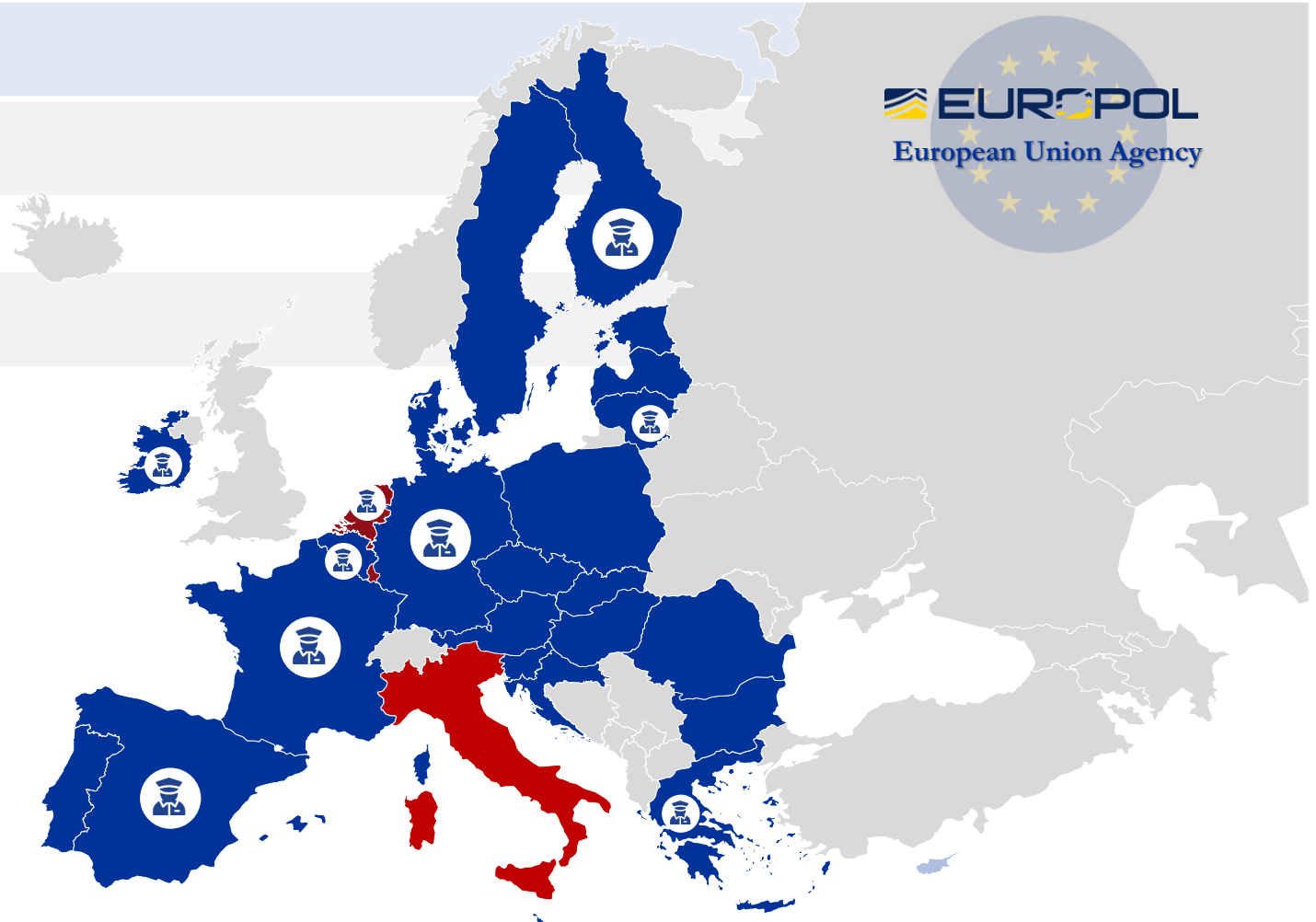
 Customs/Police Forces as Europol partners

 Only Police Forces are Europol partners

 Customs Liaison Officer at Europol

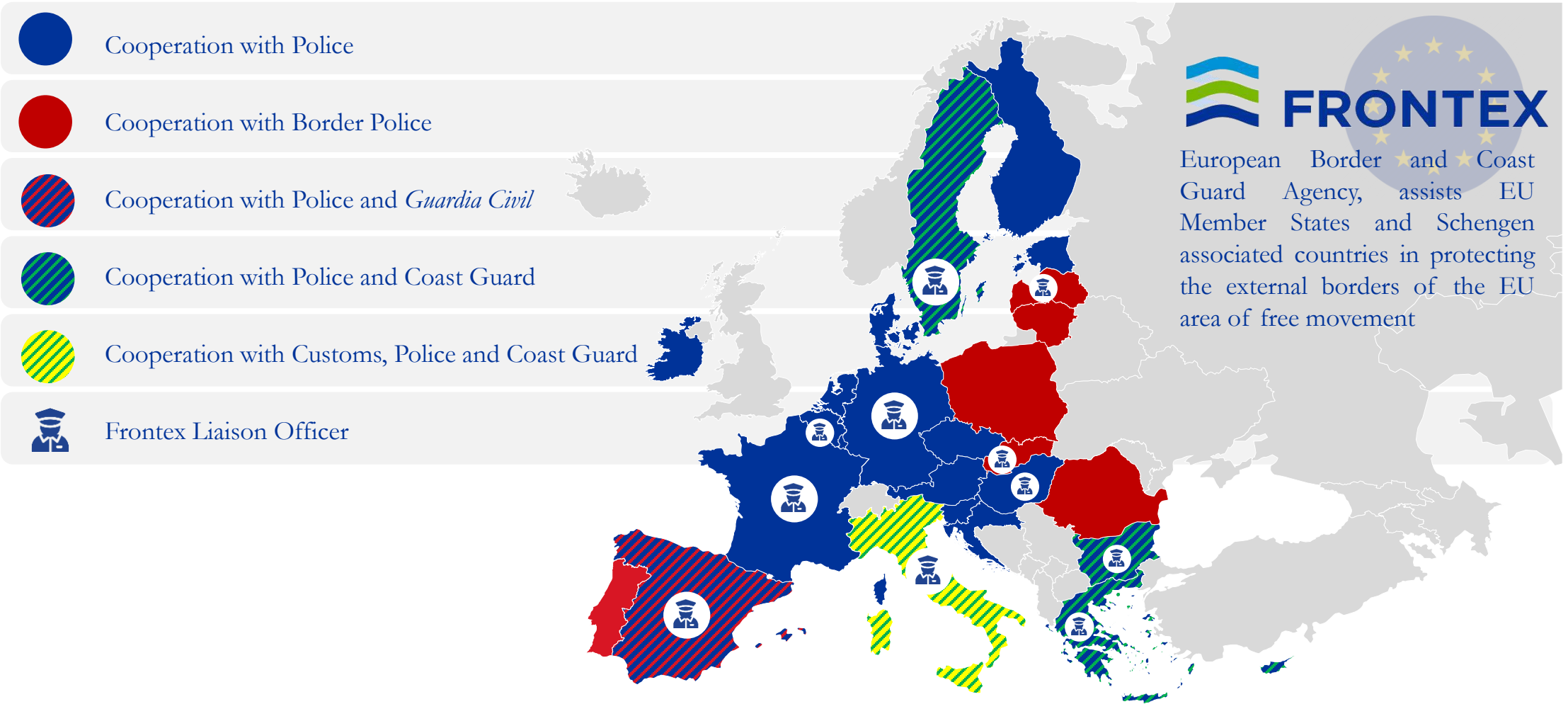
Operations

- ❖ Illicit substances
- ❖ Human trafficking
- ❖ Facilitation of illegal immigration
- ❖ Cyber crime
- ❖ Intellectual property infringements
- ❖ Cigarette smuggling
- ❖ Euro counterfeiting
- ❖ VAT frauds
- ❖ Money laundering and goods tracking
- ❖ Cross border organised crime
- ❖ Outlaw motor cycle gangs
- ❖ Terrorism



G20 Policy Monitor • Area Dogane

Country Fact Sheets • European Union • Frontex Cooperation



FRONTEX
European Border and Coast Guard Agency, assists EU Member States and Schengen associated countries in protecting the external borders of the EU area of free movement

Key



Countries in which Customs authorities are in charge of checks



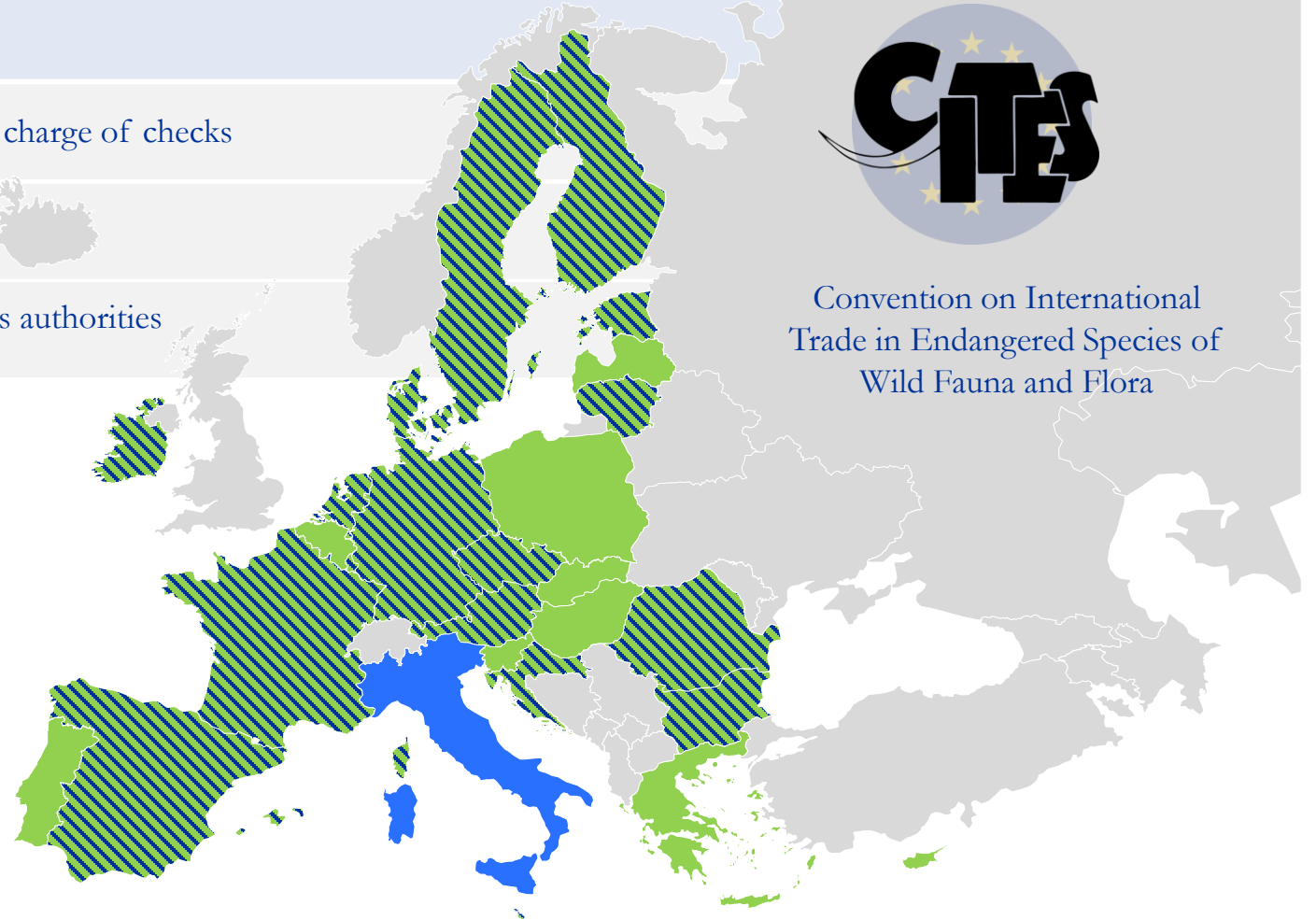
Signatory Country



Countries in which Police Forces and Customs authorities are in charge of checks



Convention on International
Trade in Endangered Species of
Wild Fauna and Flora



G20 Policy Monitor • Excise and Monopolies Area

Italy and the European Union



G20 Policy Monitor • Excise and Monopolies Area

Countries Fact Sheets • EU at a glance • Excise duties collection and checks

 Collection through Customs

 Collection through other authority

Key



Fuel



Electricity



Natural Gas



Spirits



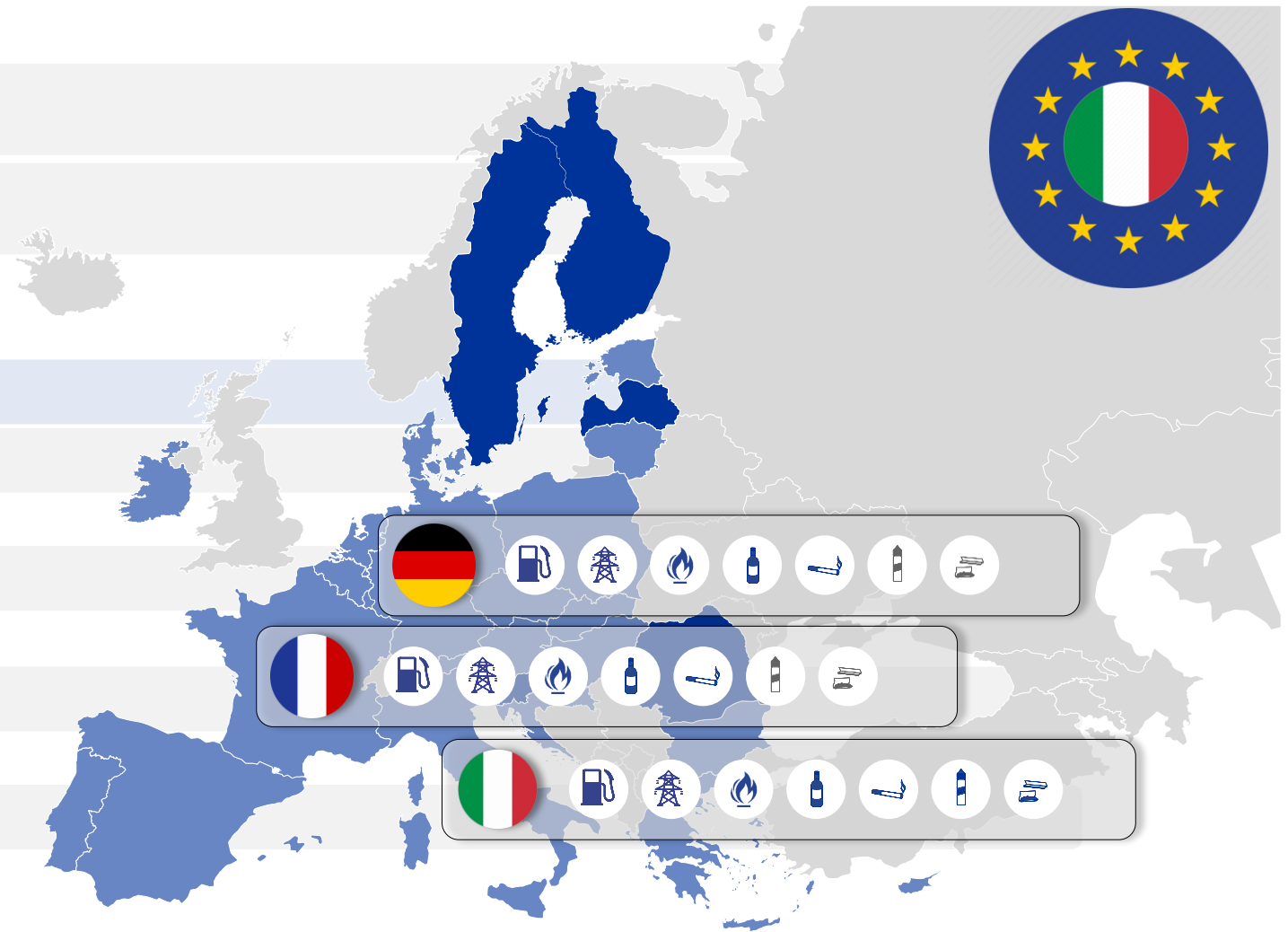
Manufactured tobacco



E-liquids



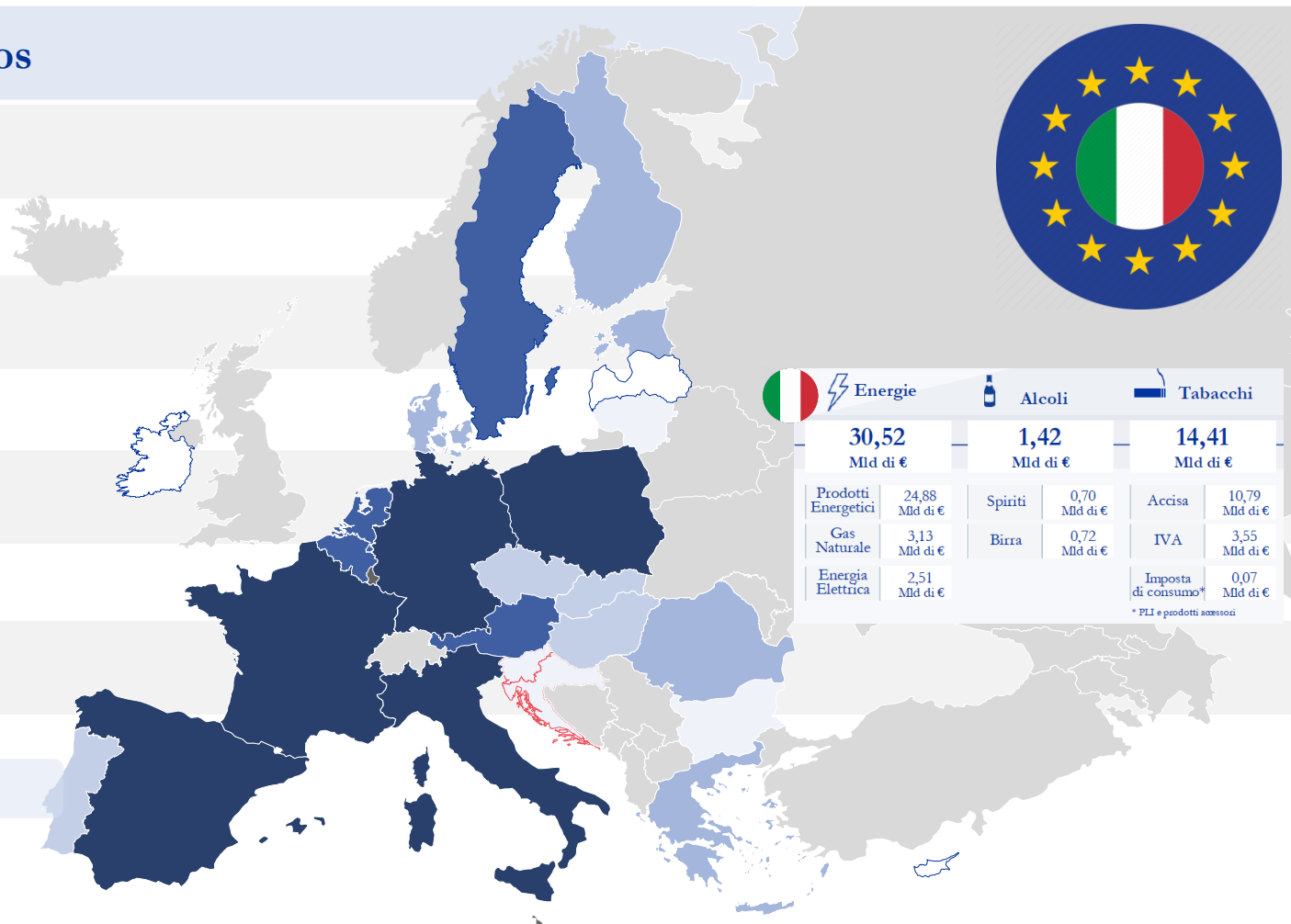
Rolling papers and filter tips



2021 - Excise Duties in million Euros

- ≥ 20 a 50
- ≥ 8 a 20
- ≥ 5 a 8
- ≥ 3 a 5
- ≥ 1,5 a 3
- ≥ 0 a 1,5
- N/A

Source: Eurostat – excise dataset 2021

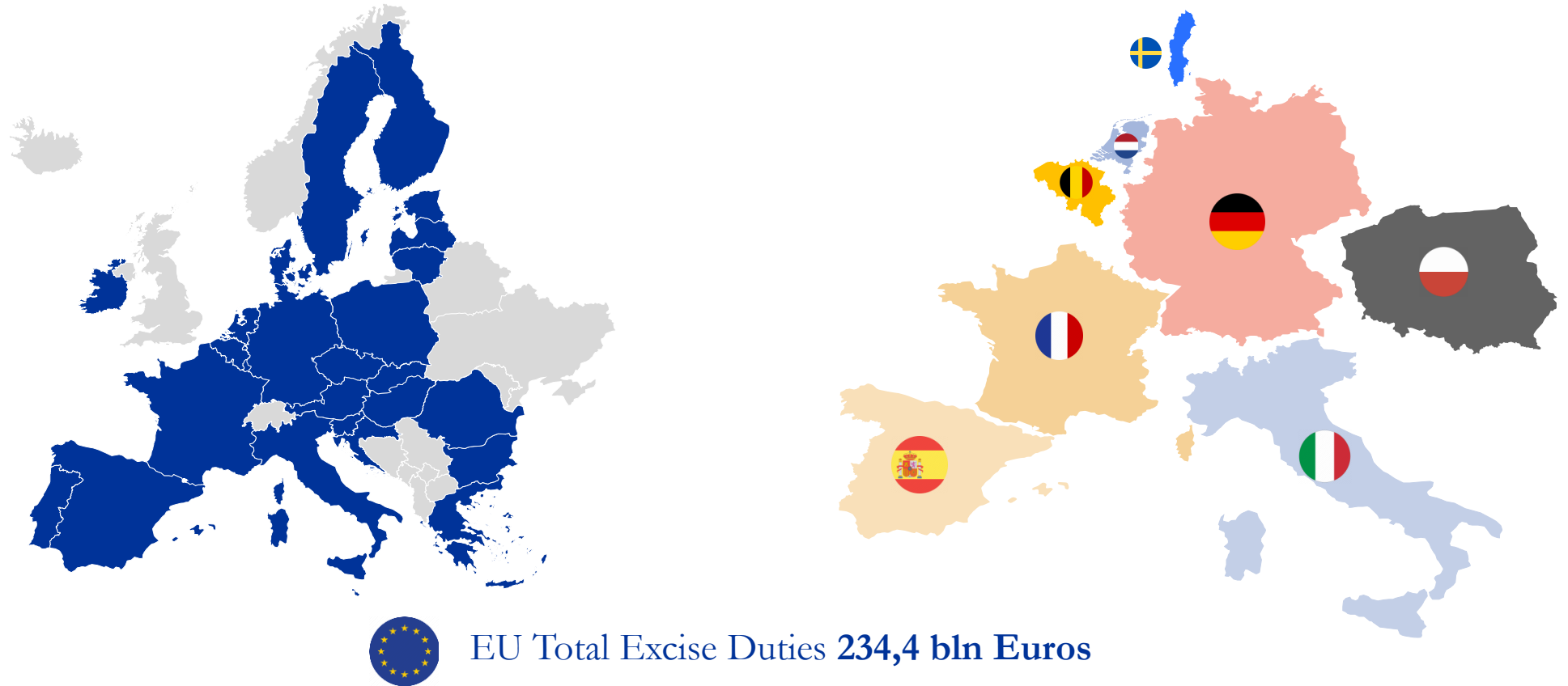


Energie		Alcoli		Tabacchi	
30,52 Mld di €		1,42 Mld di €		14,41 Mld di €	
Prodotti Energetici	24,88 Mld di €	Spiriti	0,70 Mld di €	Accisa	10,79 Mld di €
Gas Naturale	3,13 Mld di €	Birra	0,72 Mld di €	IVA	3,55 Mld di €
Energia Elettrica	2,51 Mld di €			Imposta di consumo*	0,07 Mld di €

* PLI e prodotti accessori

G20 Policy Monitor • Area Accise

Country Facts Sheets • EU at a glance • Collection



Source: Eurostat – Excise duties and consumption taxes

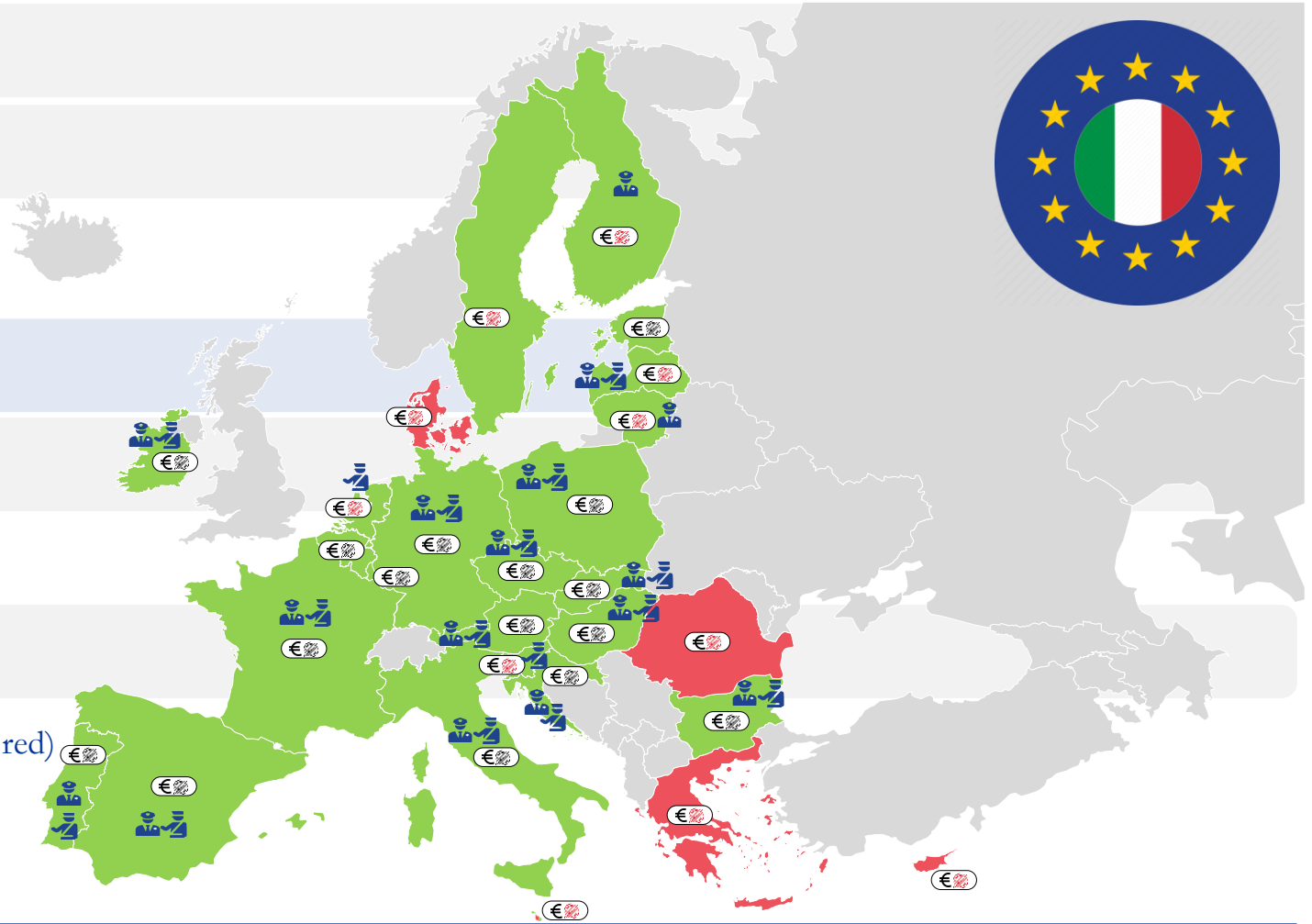
G20 Policy Monitor • Excise and Monopolies Area

Country Fact Sheets • EU at a glance • Powers

- Funzioni di polizia presenti
- Funzioni di polizia assenti

Legenda

-  Judicial Police Powers
-  Tax Police Powers
-  Regulatory Measures and Sanctions
-  Seizure and confiscation powers (negative if red)



G20 Policy Monitor • Gambling Area

Italy and the European Union



G20 Policy Monitor

Country Fact Sheets • EU Customs Administrations at a glance • **Management**

 Single authority in charge of checks and tax collection

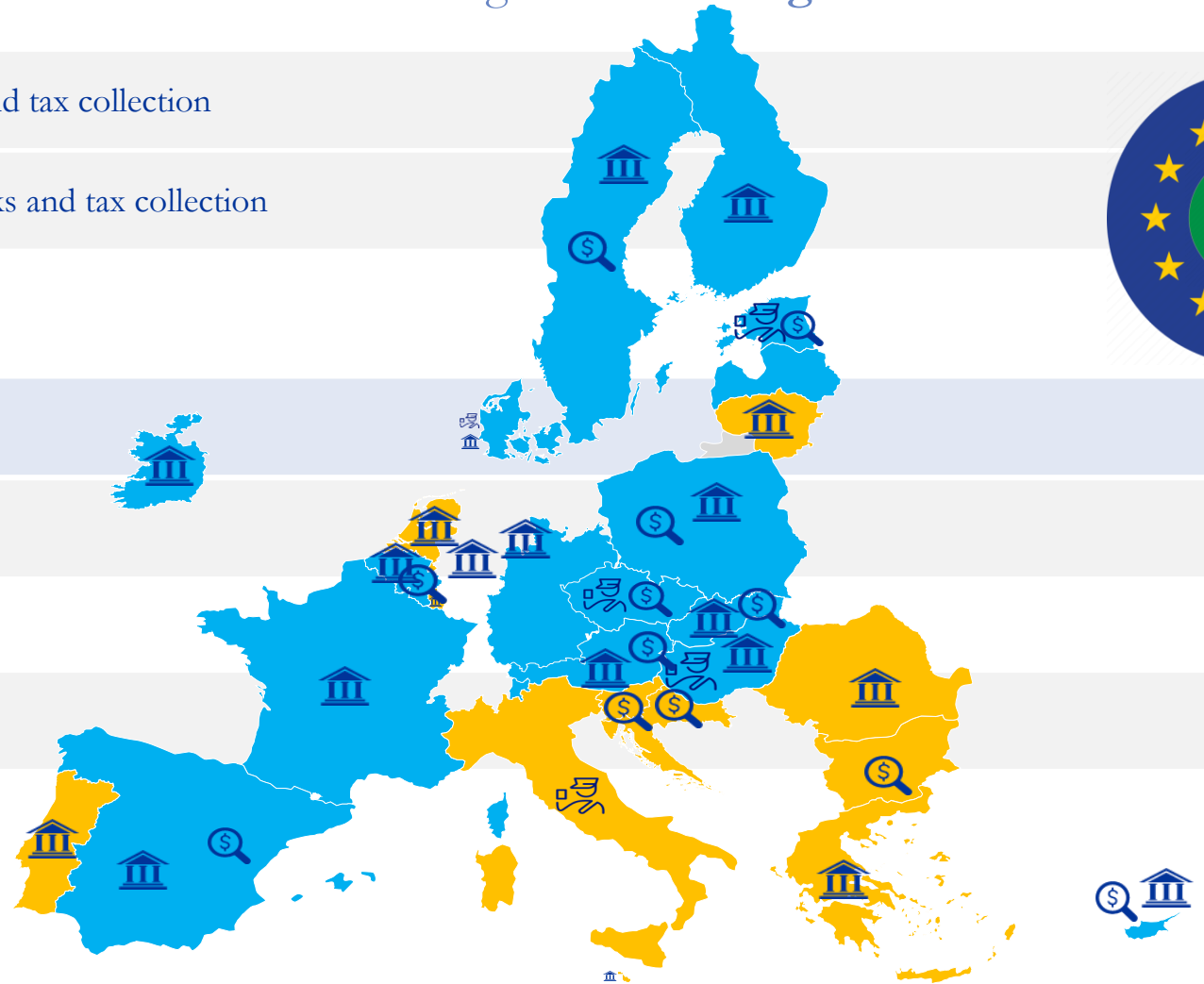
 Multiple authorities in charge of checks and tax collection

Legenda

 Customs

 Financial Administration

 Other Authority



G20 Policy Monitor • Gambling

Country Fact Sheets • EU at a glance • Taxation

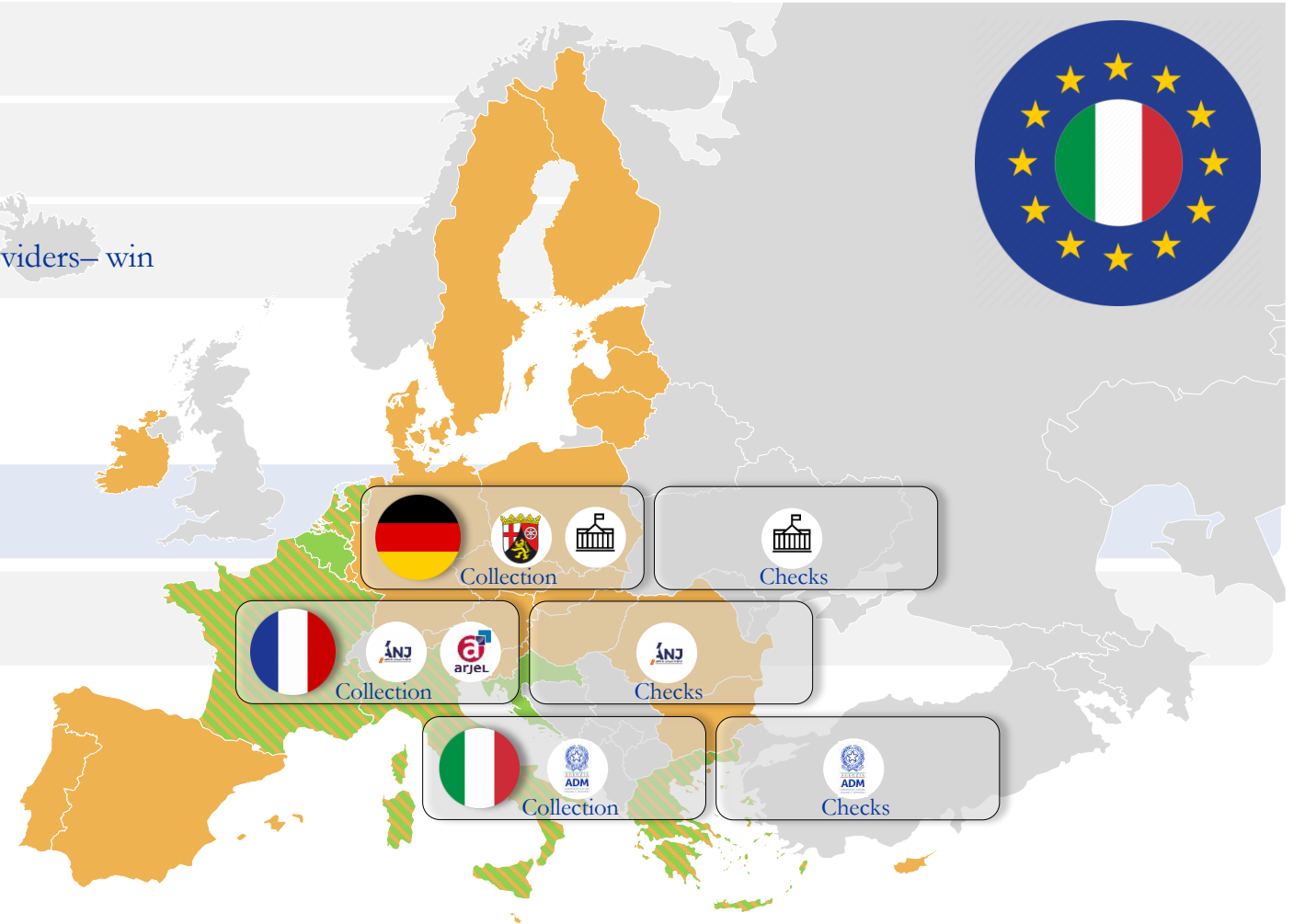
Indirect Tax

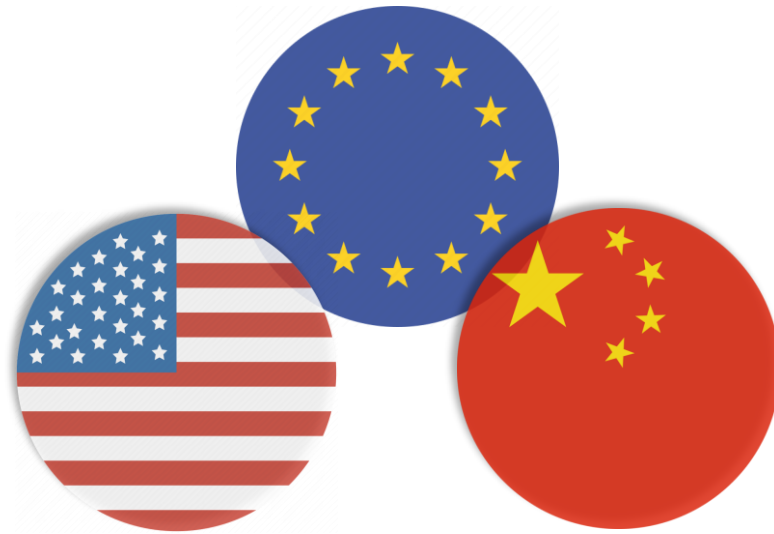
Direct Tax

Mixed direct and indirect taxation (gambling providers– win)

Key

Local Authority





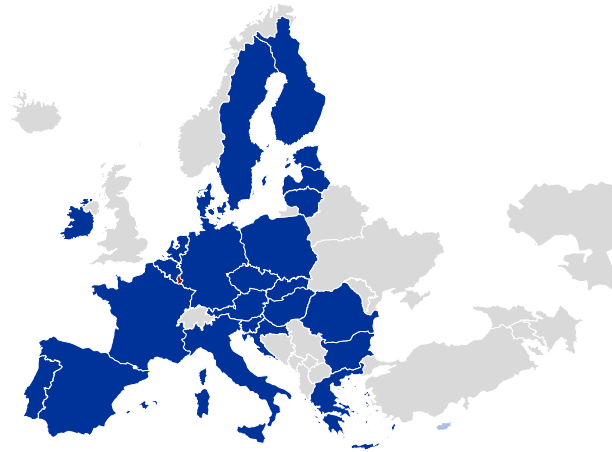
G20 Policy Monitor Excise Customs and Monopolies Area

Country Fact Sheets • United States of America and China - Border Checks Coordination

 Differentiated System at Member State Level



 Coordination between various competent authorities



 中华人民共和国海关总署
GENERAL ADMINISTRATION OF CUSTOMS, P. R. CHINA



 Single competent authority

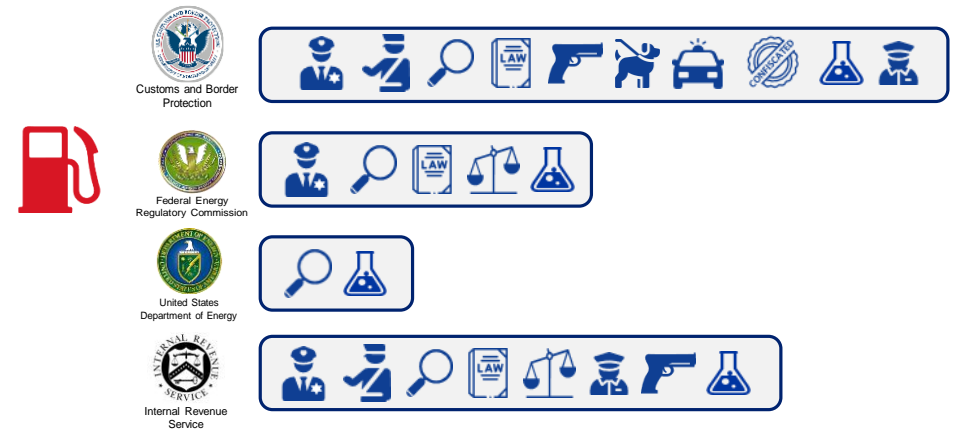
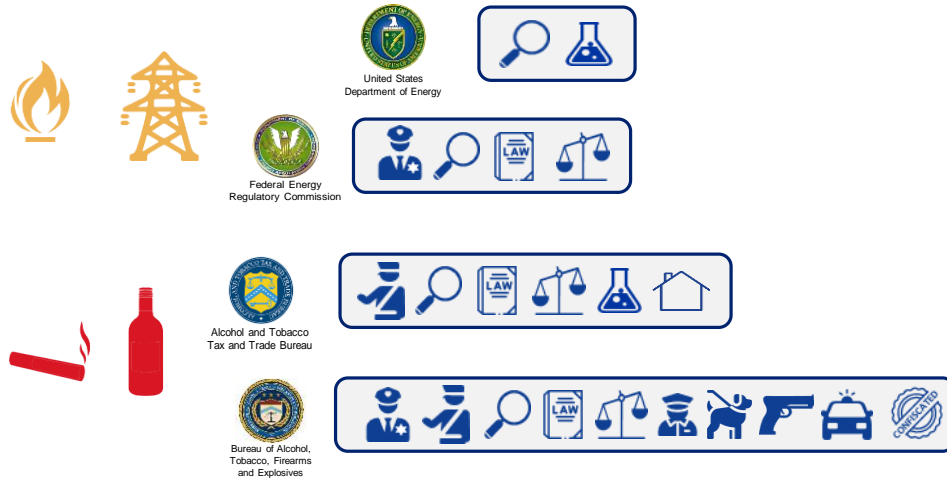
G20 Policy Monitor Excise Customs and Monopolies Area

Country Fact Sheets • Unites States of America and China Equipment and Functions



G20 Policy Monitor • Excise Customs and Monopolies Area

Country Fact Sheets • United States of America • Licensing and authorisations



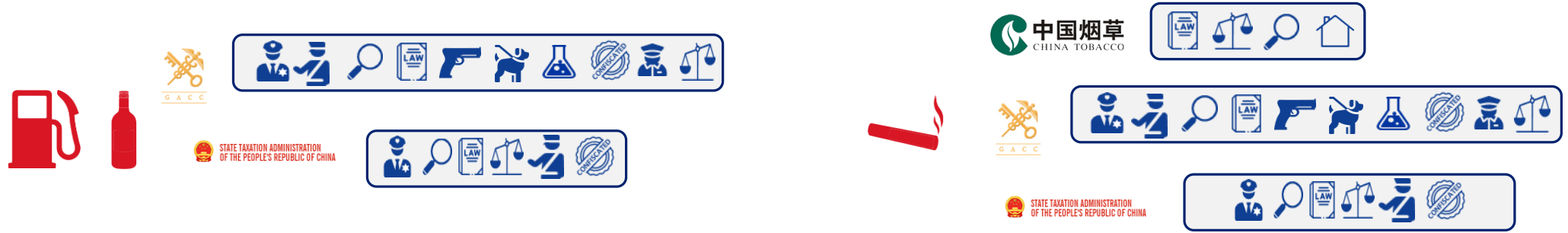
Key

- Criminal Police
- Tax Police
- Surveillance
- Seizure / Confiscation
- Regulations
- Sanctions
- In-house company
- Customs and Border Protection
- Bureau of Alcohol, Tobacco, Firearms and Explosives
- Federal Energy Regulatory Commission
- Internal Revenue Service
- Alcohol and Tobacco Tax and Trade Bureau
- United States Department of Energy



G20 Policy Monitor • Excise Customs and Monopolies Area

Country Fact Sheets • China • Licensing and authorisations



Legenda

- Criminal Police
- Tax Police
- Surveillance
- Seizure / Confiscation
- Regulations
- Sanctions
- In-house company
- STATE TAXATION ADMINISTRATION OF THE PEOPLE'S REPUBLIC OF CHINA State Taxation Administration
- 中国烟草 CHINA TOBACCO China State Tobacco Monopoly Administration
- GACC General Administration of China Customs



G20 Policy Monitor

ROME, 13th of December 2022