



ECJ RULING - UK CONSUMERS CANNOT AVOID UK EXCISE RATES BY BUYING WINE ONLINE

Sarah Moore of 11KBW successfully acted for the UK Government in the recent ECJ case C-5/05 Joustra. The ECJ ruled that a private individual buying wine etc abroad cannot avoid paying excise duty in the Member State of importation unless the goods have been transported by them personally. The ruling has attracted a large amount of publicity because if the ECJ had ruled otherwise, consumers in the UK would have been able to avoid the UK's comparatively high excise rates by buying wine etc online and having it transported by third party carriers.

The Judgment (<http://curia.europa.eu>)