



Roma, 18 novembre 2008

Risoluzione n. 4/D

Alle Direzioni Regionali
dell'Agenzia delle Dogane
LORO SEDI

Agli Uffici delle dogane
LORO SEDI

Protocollo: 42970

Rif.:

Allegati: 1

e, per conoscenza:

Al Ministero dello Sviluppo Economico
Direzione Generale Sviluppo Produttivo e
Competitività ROMA

Al Ministero delle Politiche Agricole,
Alimentari e Forestali – Dipartimento
politiche europee e internazionali –
Direzione Generale attuazione politiche
comunitarie e internazionali di mercato
ATPO 2 ROMA

OGGETTO: Regime della trasformazione sotto controllo doganale –
Trasformazione di alcool etilico – Esame delle condizioni
economiche da parte del Comitato Codice Doganale – Sez. Regimi
Doganali Economici ai sensi dell'art.552 par.2 del Reg.to CEE
2454/93 – Parere favorevole.

Si fa presente che nel corso della 110^a riunione del Comitato Codice Doganale Sezione regimi doganali economici, che si è tenuta a Bruxelles il 3 settembre 2008, è stata presentata dalla delegazione italiana per essere sottoposta ad esame delle condizioni economiche, ai sensi dell'art.552 par.2 del Reg.to CEE 2454/93, un'istanza di trasformazione sotto controllo doganale (documento di lavoro allegato) riguardante la merce di seguito indicata:

trasformazione di alcool etilico (6.000 TN annue) CNC 2207 1000 10
proveniente dal Brasile e Pakistan in etilacetato CNC 2915 3100 00.

Al riguardo, in applicazione dell'art.504, par. 4 del Reg.to CEE 2454/93, si comunica l'avviso favorevole espresso dal Comitato circa l'accogliibilità dell'istanza sopra citata, in quanto per la fattispecie in oggetto sono state ritenute soddisfatte le condizioni economiche.

Ove eventuali analoghe istanze – concernenti merci di importazione, attività di trasformazione e prodotti trasformati della stessa tipologia – siano presentate da

altri operatori ai dipendenti uffici le condizioni economiche dovranno intendersi del pari soddisfatte.

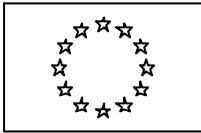
Pertanto, in deroga a quanto previsto dalla seconda parte del punto C2) della Circolare n.30/D del 28 giugno 2001, le dogane territorialmente competenti in relazione al luogo in cui saranno effettuate le operazioni di trasformazione, o la prima di tali operazioni (in caso di trasformazioni successive), saranno competenti al rilascio della relativa autorizzazione, secondo la procedura normale (per iscritto) con utilizzo del relativo modello (allegato 67).

Inoltre per adempiere agli obblighi di cooperazione amministrativa (art.522 DAC), delle autorizzazioni rilasciate sarà data sollecita comunicazione alla scrivente, utilizzando per l'invio dei dati ivi previsti l'apposito formulario riprodotto in appendice all'allegato 70 del citato regolamento.

Si pregano gli Uffici e le Amministrazioni in indirizzo di provvedere alla necessaria informazione degli operatori economici del settore.

Il Direttore dell'Area Centrale
f.to Ing. Walter De Santis

“Firma autografa sostituita a mezzo stampa ai sensi dell'art. 3, comma 2 del D. Lgs. 39/93”



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy
Customs Procedures

Brussels, 22 June 2008

TAXUD/2030/2008 – EN

Working paper

CUSTOMS CODE COMMITTEE

Section for Customs Procedures with Economic Impact

Processing under Customs Control (PCC)

(Processing of Ethyl Alcohol into Ethyl Acetate / examination of the economic conditions in accordance with Article 552(2) CCIP)

This document will be examined at a forthcoming meeting of the Committee.

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Import of ethyl alcohol and processing into ethyl acetate under customs control

- Goods to be placed under the customs procedure
 - description: unmethylated ethyl alcohol (ethanol) for agriculture with a qualification of 96% by volume
 - customs duty: 19,20 euro/hectolitre
 - origin: Brazil and/or Pakistan
 - estimated quantity: 6.000 MT per year
 - estimated value: 4,400.00 euro per year

- Processed product

Trade name and CN code	Processing performance	Duty rate
ethyl acetate (CNC 2915310000)	0.546 tons ethanol / tons ethyl acetate	5,5%

- Description of processing

Ethyl acetate is produced through esterification of a mixture of ethanol and acetic acid. It is mainly used for the production of solvents for adhesives, in pharmaceutical sector, for elastomers, for inks to print plastic film, etc.
The product obtained must be of great purity (qualification > 99.8%)

- Economic conditions

1. State of the EU market for ethanol and its uses

The ethanol production Community market has been for a long time under a continuous strain. This situation has occurred because of the considerable growth of the biodiesel industry, of the connected facilitations for some EU Countries and the consequent huge increase of price, especially for the purest product used in the processing of alcohol into ethyl acetate. At the moment, for ethanol producers it is more convenient to use their production capacity to produce biofuels. The quality requested is lower and as a consequence, production costs are cheaper in comparison to the quality needed for processing into ethyl acetate.

Just to give an example, the price of ethanol used for the processing into ethyl acetate has almost doubled during the last three years, reaching the point that now the processing is uneconomic and the applicant company has been forced to stop the production. The limited production of high quality ethanol, the lack of certainty of supply, together with the high price, that is becoming structural, is making impossible

the production of ethyl acetate, also because the incorporation degree of ethanol into ethyl acetate is particularly high (see point 2 above).

As a matter of fact, prices at the moment are as follows:

- cost of ethanol: 0.580 Euro / litre = 0.735 Euro / kilo
- cost of acetic acid = 0.710 Euro / kilo

Considering that, in order to produce a kilo of ethyl acetate it is necessary (rate of yield 98%) 0,546 kilo of alcohol and 0,712 kilo of acetic acid, the cost of raw materials is:

- alcohol: $0.546 \times 0.735 = 0.401$ Euro / kilo
- acid: $0.712 \times 0.710 = 0.505$ Euro / kilo

Total cost of raw material = 0.906 Euro / kilo

This cost must be compared with the selling price of ethyl acetate of 0.880 – 0.900 Euro / kilo. Therefore this condition makes the production impossible, even because in addition to the cost of raw materials, it is necessary to consider also energy, staff and maintenance costs, amortization, etc. The only way to continue the production of ethyl acetate is the removal of customs tariff for the importing of both ethanol and acetic acid (for the latter a separate request is submitted)

As a consequence, the saving would be:

- for ethanol: 19,20 Euro / hectolitre ? 0.241 Euro / kilo alcohol
 - for acetic acid: 5,5% on purchasing cost ? 0.0390 Euro / kilo acid
- therefore the total cost of raw materials for ethyl production becomes:
- alcohol: $0.546 \times (0.735 - 0.241) = 0.270$ Euro / kilo
 - acid: $0.712 \times (0.710 - 0.0390) = 0.478$ Euro / kilo

total cost of raw material = 0.748 Euro / kilo

In this case there is a difference between the selling price of ethyl alcohol, net of customs duty of 5.5% and the cost of raw materials of 0.0836 + 0.1025 Euro / kilo. This difference does allow balancing out at least the production costs, except amortization, with a total saving of 907,000 / 1,112,000 Euro per year.

2. Distortion of the competition into ethyl acetate market

As reported in 4.1 above, high quality ethanol is mainly imported from other countries and it is subject to the customs tariff of 19, 20 Euro / hectolitre. In the meanwhile in the United States, Brazil, India, etc. producers enjoy the privilege to get ethanol either at very low prices or with favourable customs tariffs for importing (i.e. Brazilian ethanol imported into the United States is subject to a tax of only about 2%). This obviously makes the EU production uneconomic. Also because of some antecedent reasons the Swedish company has been legitimately authorized by the Customs Code Committee to import ethanol and process it into acetic acid and ethyl acetate under customs control and this authorization has been renewed for three more years. Considering all this, the applicant company, that is a competitor of the Swedish company on the European market, asks for the concession of a similar authorization for ethanol and the processing under customs control of acetic acid (with a separate request).

As shown below in TABLE 2, the EU has become more and more a net importer of Ethyl Acetate from non-EU countries, with a deficit that has almost doubled in the last four years, showing a consistent trend of lack of internal production. Furthermore as shown in table 3, Italy completely depends on imports, with the importation of ethyl acetate from non EU countries that has risen from 1587 MT in 2004 to 16434 MT in 2007. Therefore it would be important to have a production in Italy in order to rebalance the market and provide to local producers in important industries such as those of inks and paints the possibility to be supplied by a local producer.

Ethyl Acetate imports and exports in EU27

COUNTRY / YEAR	2007	2006	2005	2004
EU27_INTRA	374.803	375.088	378.143	402.133
EU27_EXTRA	162.828	156.262	130.912	113.555

Imports of Ethyl Acetate in EU 27

(AT, BE, BG, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK).

EU27_EXTRA	30.406	34.447	37.311	40.090
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Exports of Ethyl Acetate from EU 27

(AT, BE, BG, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK).

BALANCE IMPORT / EXPORT	-132.422	-121.815	-93.601	-73.465
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TABLE 2
Quantities expressed in MT (approx.)
Source: Eurostat data

Ethyl Acetate imports and exports in Italy

COUNTRY / YEAR	2007	2006	2005	2004
ITALY_INTRA EU27	77.173	87.645	83.304	80.185
ITALY_EXTRA EU27	16.434	9.842	5.703	1.587

Imports of Ethyl Acetate in ITALY

ITALY_EXTRA EU27	0	0	0	0
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Exports of Ethyl Acetate from ITALY

BALANCE IMPORT / EXPORT	-16.434	-9.842	-5.703	-1.587
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TABLE 3
Quantities expressed in MT (approx.)
Source: Eurostat data

- Consequences for the applicant company

The applicant company is the only producer of ethyl acetate in Italy.

Its up-to-date plant is idle because of the market distortion due to customs duties on ethanol and acetic acid. There will not be any production independent from ethyl acetate multinationals unless the customs tariffs on the two raw materials are cancelled. The

applicant company plant costs about 6 million Euro and it directly employs 15 employees, not to count the connected satellite workers. At the moment the operators are not working but are still employed waiting for an urgent decision.