

SEIZURE OF TOBACCO PRODUCTS YEAR 2015

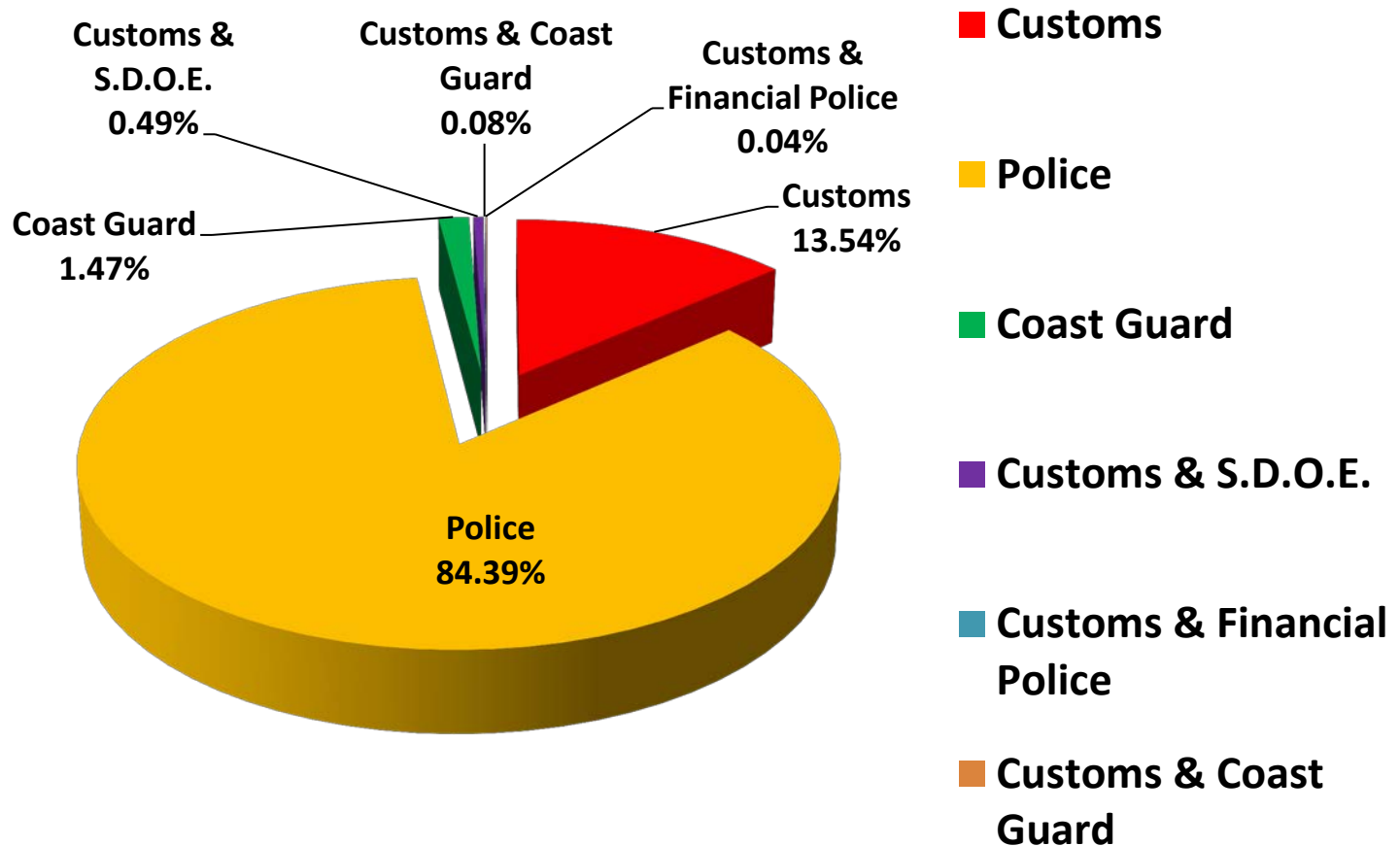
SEIZURE OF TOBACCO PRODUCTS YEAR 2015

- **Total seizure cases: 2,659**
- **Total seized quantity: 634,972,879 (in cigarette pieces)**
- **Proportionate excise duties & taxes: 115,281,813 €**

SEIZURE OF TOBACCO PRODUCTS CASES BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Total number of seizure cases	Percentage %
Customs	360	13.54 %
Customs & S.D.O.E.	13	0.49 %
Coast Guard	39	1.47 %
Police	2,244	84.39 %
Customs & Coast Guard	2	0.08 %
Customs & Financial Police	1	0.04 %
Total	2,659	100.00%

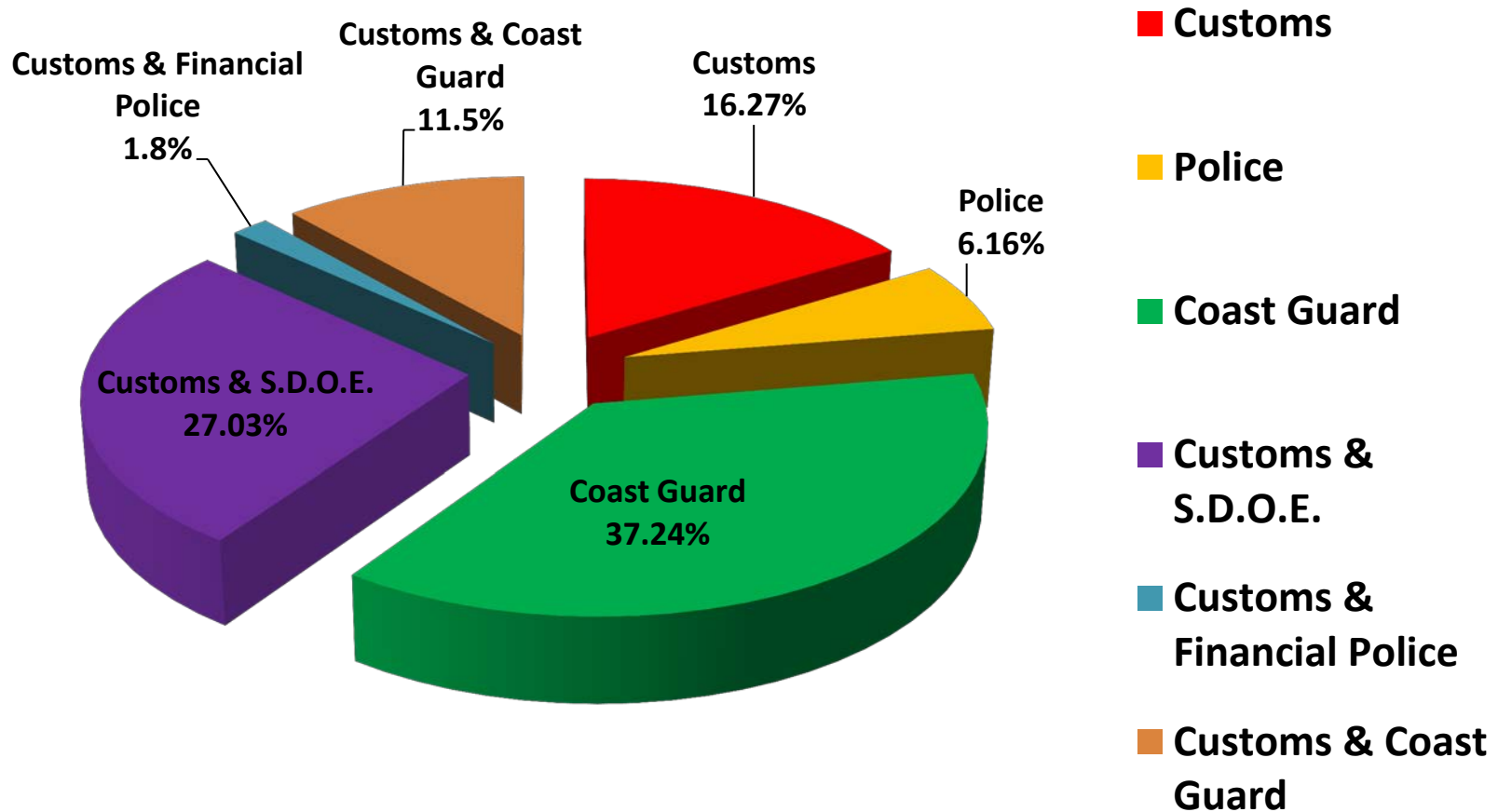
SEIZURE OF TOBACCO PRODUCTS CASES BY LAW ENFORCEMENT AUTHORITY



SEIZURE OF TOBACCO PRODUCTS QUANTITY BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Total seized quantities	Percentage %
Customs	103,326,038.00	16.27 %
Customs & S.D.O.E.	171,634,000.00	27.03 %
Coast Guard	236,446,120.70	37.24 %
Police	39,130,488.20	6.16 %
Customs & Coast Guard	73,036,232.00	11.50 %
Customs & Financial Police	11,400,000.00	1.80 %
Total	634,972,878.90	100.00%

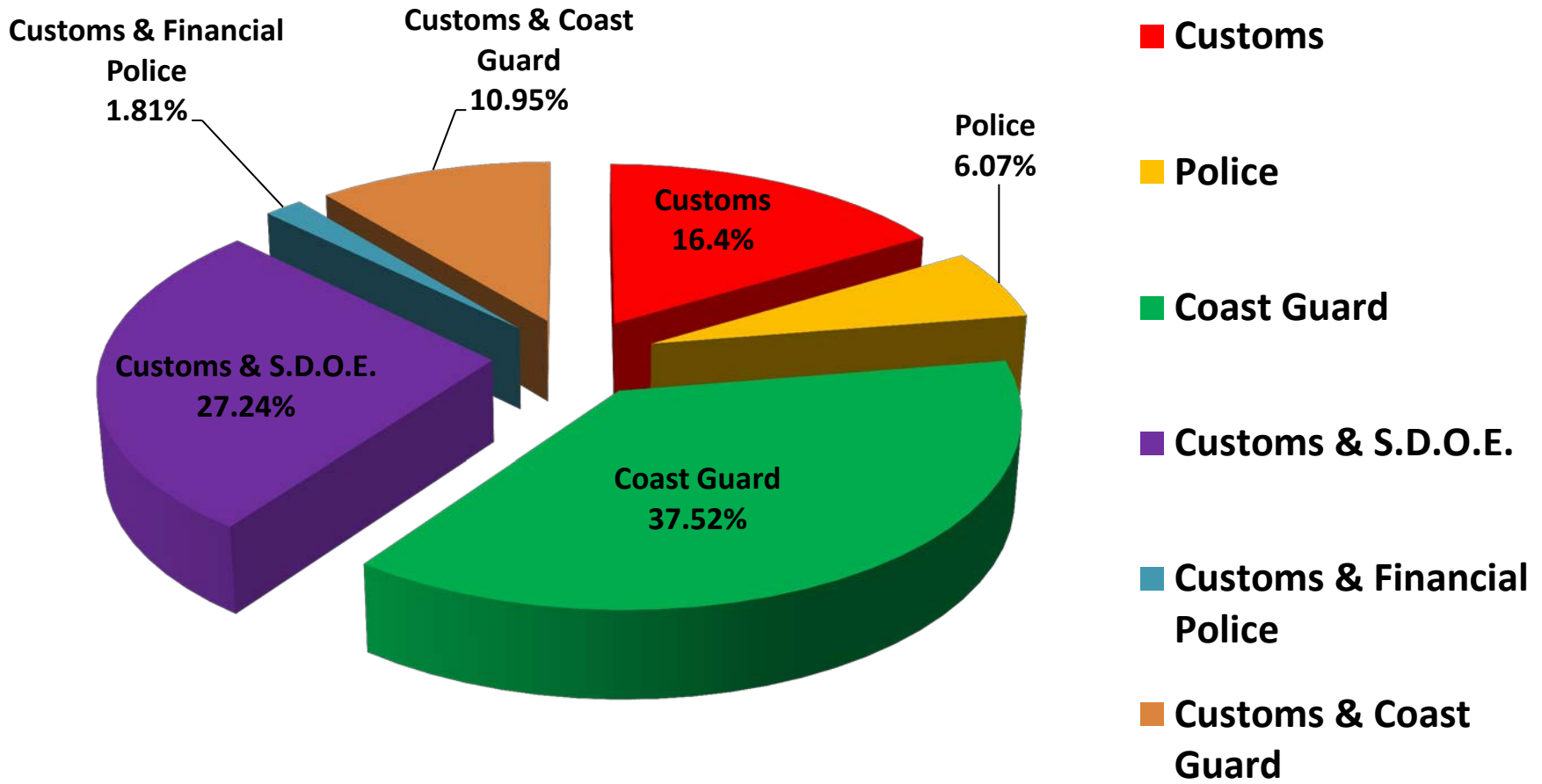
SEIZURE OF TOBACCO PRODUCTS CASES BY LAW ENFORCEMENT AUTHORITY



SEIZURE OF TOBACCO PRODUCTS PROPORTIONATE EXCISE DUTIES & TAXES BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Proportionate Excise Duties & Taxes	Percentage %
Customs	18,911,294.06 €	16.40 %
Customs & S.D.O.E.	31,406,069.59 €	27.24 %
Coast Guard	43,258,020.51 €	37.52 %
Police	6,997,560.59 €	6.07 %
Customs & Coast Guard	12,622,864.73 €	10.95 %
Customs & Financial Police	2,086,003.90 €	1.81 %
Total	115,281,813.38 €	100.00 %

SEIZURE OF TOBACCO PRODUCTS PROPORTIONATE EXCISE DUTIES & TAXES BY LAW ENFORCEMENT AUTHORITY



SEIZURE OF TOBACCO PRODUCTS YEAR 2015 (excluding cigarettes)

SEIZURE OF TOBACCO PRODUCTS YEAR 2015

(excluding cigarettes)

- Total seizure cases: 765**

- Total seized quantity: 4,170,987 grams**

(or in cigarette pieces*)

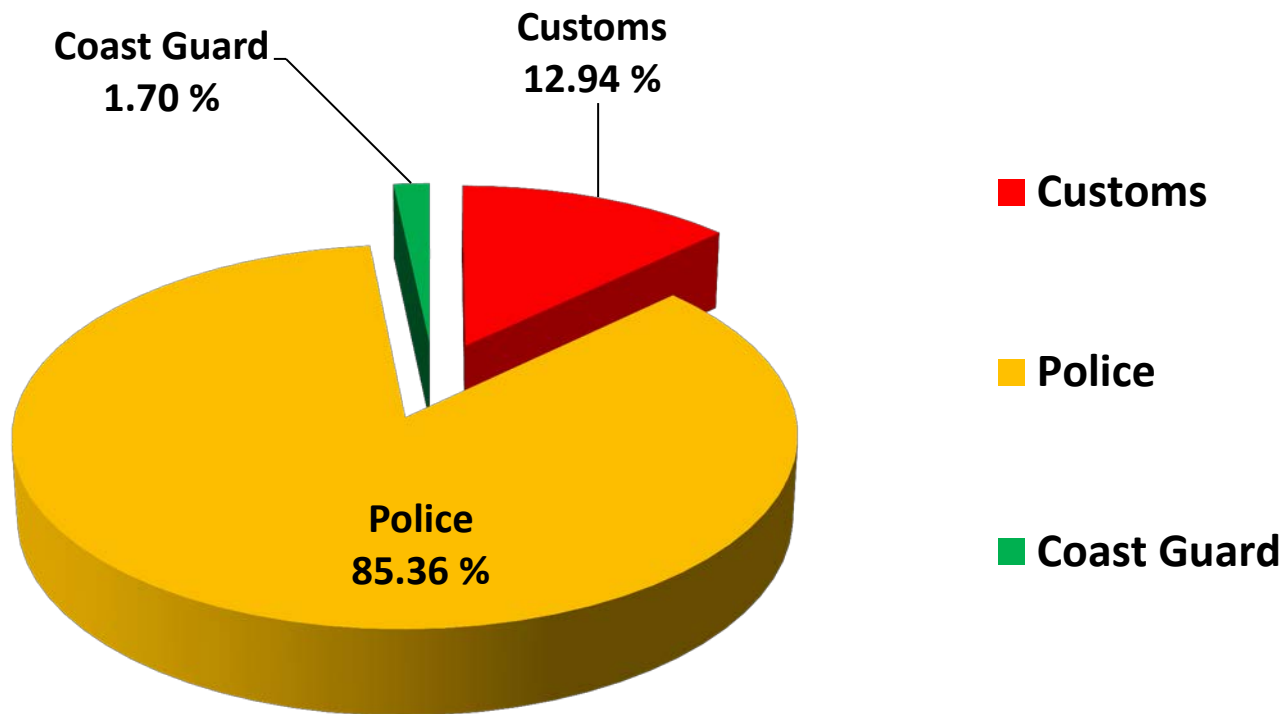
- Proportionate excise duties & taxes: 737,796 €**

* The conversion of the overall quantity of Tobacco in cigarette pieces, is made only for statistical purposes, according to the provisions of the current international agreements.

SEIZURE OF TOBACCO PRODUCTS (excluding cigarettes) CASES BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Total number of seizure cases	Percentage %
Customs	99	12.94 %
Police	653	85.36 %
Coast Guard	13	1.70 %
Total	765	100.00%

SEIZURE OF TOBACCO PRODUCTS (excluding cigarettes) CASES BY LAW ENFORCEMENT AUTHORITY



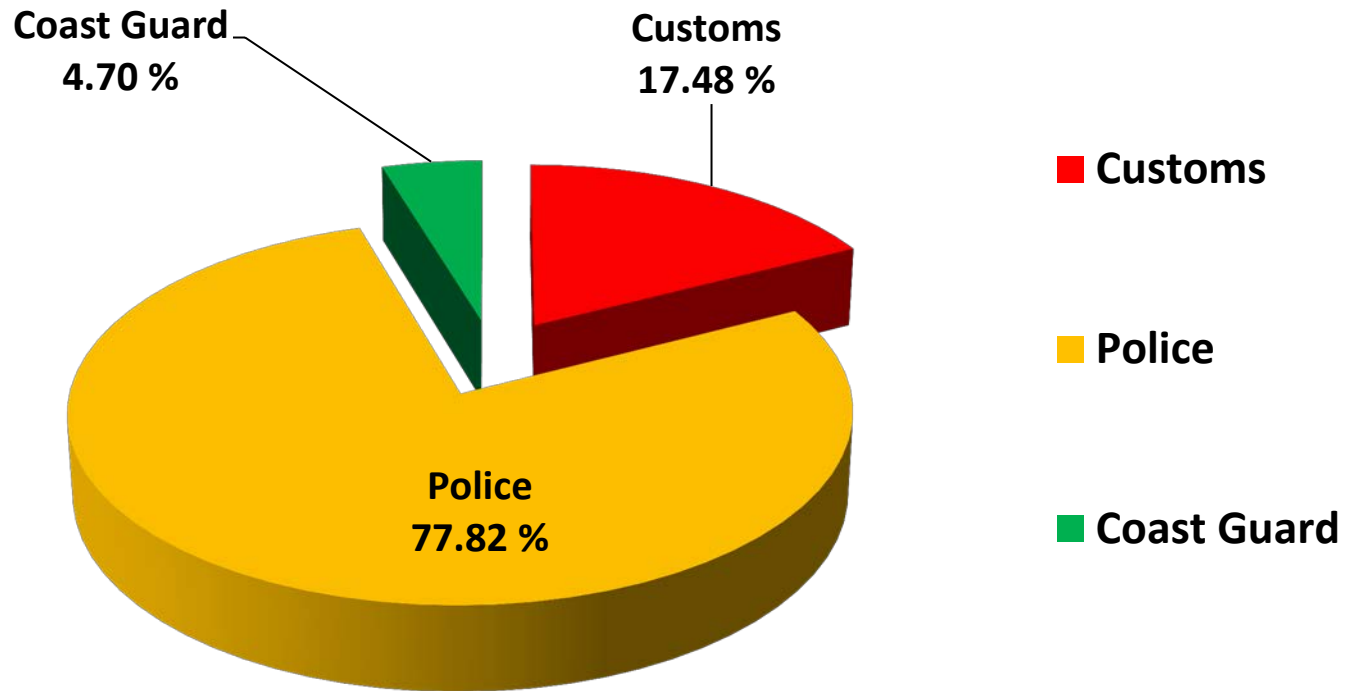
SEIZURE OF TOBACCO PRODUCTS

(excluding cigarettes)

QUANTITY BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Total seized quantities	Percentage %
Customs	728,899.00	17.48 %
Police	3,245,937.20	77.82 %
Coast Guard	196,150.70	4.70 %
Total	4,170,986.90	100.00%

SEIZURE OF TOBACCO PRODUCTS (excluding cigarettes) QUANTITY BY LAW ENFORCEMENT AUTHORITY



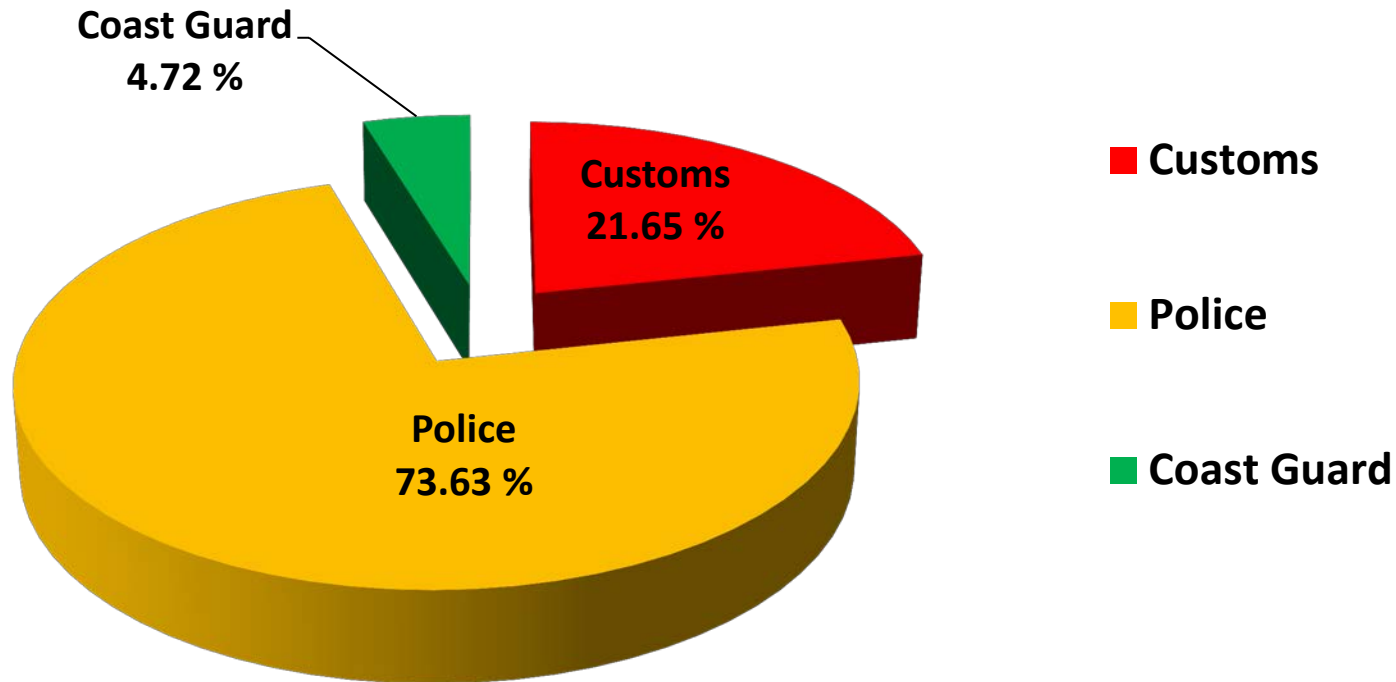
SEIZURE OF TOBACCO PRODUCTS

(excluding cigarettes)

PROPORTIONATE EXCISE DUTIES & TAXES BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Proportionate Excise Duties & Taxes	Percentage %
Customs	159,747.52 €	21.65 %
Police	543,246.89 €	73.63 %
Coast Guard	34,801.98 €	4.72 %
Total	737,796.39 €	100.00 %

SEIZURE OF TOBACCO PRODUCTS (excluding cigarettes) PROPORTIONATE EXCISE DUTIES & TAXES BY LAW ENFORCEMENT AUTHORITY



TOBACCO SEIZURES

(excluding cigarettes)

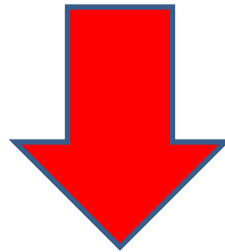
TOTAL SEIZURES IN GRAMS BY CATEGORY

- Hand Rolling Tobacco: 3,372,148.60 grams
- Loose Tobacco: 322,229.30 grams
- Water Pipe Tobacco: 298,420 grams
- Raw Tobacco: 176,356 grams
- Cigars: 1,537 grams
- Chewing Tobacco: 296 grams

TOBACCO SEIZURES

(excluding cigarettes)

- **During the year 2014, the total number of Tobacco seizure cases (excluding cigarettes), realized by all relevant Law Enforcement Authorities, amounted to 359 seizure cases, while:**
- **During the year 2015, the total number of Tobacco seizure cases (excluding cigarettes), realized by all relevant Law Enforcement Authorities, amounted to 765 cases**



- **Thus, during the current year 2015 there has been an increase of Tobacco Seizure Cases of 113.09%, when compared to the previous year 2014 .**

CIGARETTE SEIZURES YEAR 2015

CIGARETTE SEIZURES YEAR 2015

- **Total Seizure Cases: 1,894**

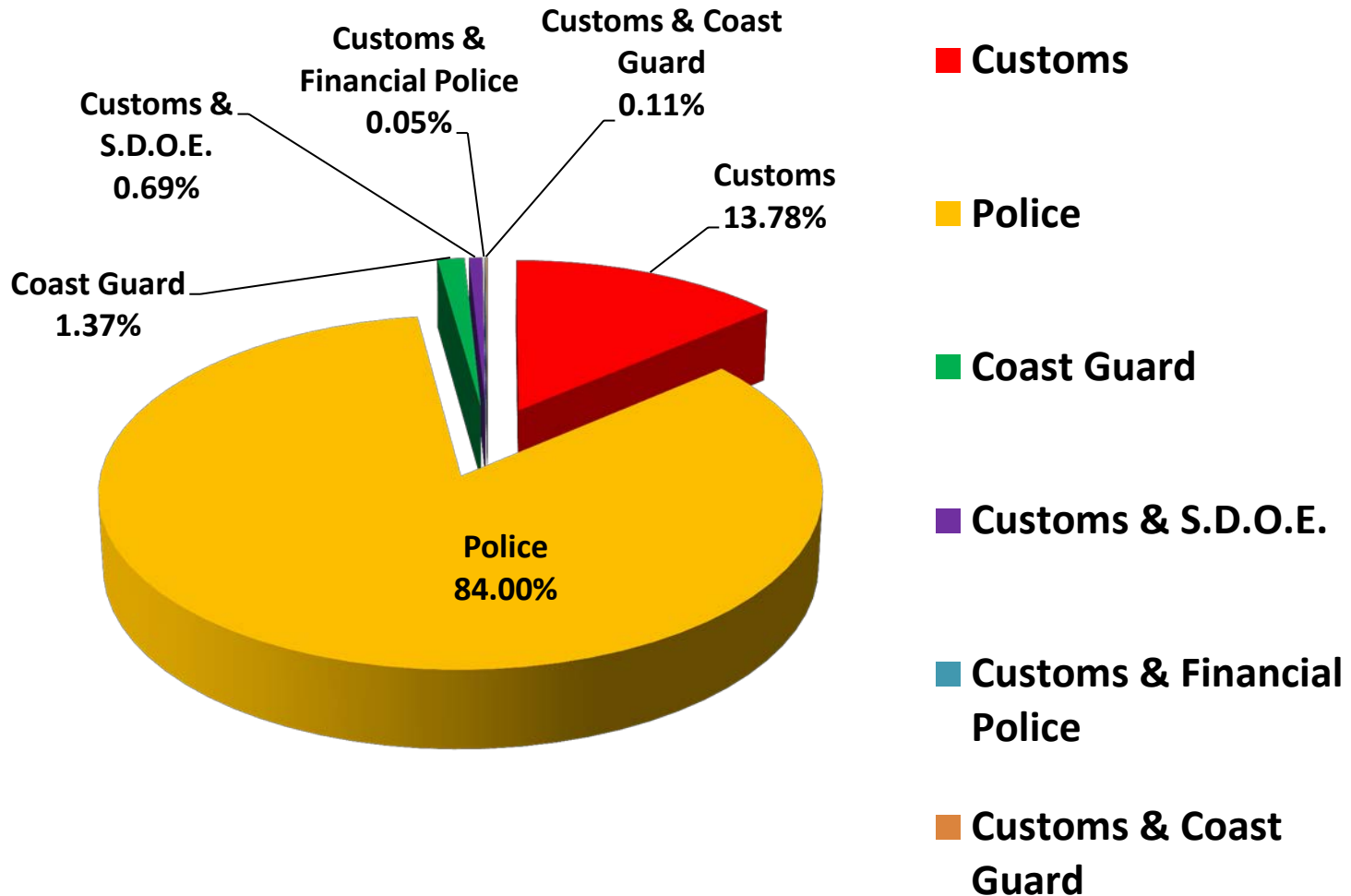
- **Total seized quantity: 630,801,892 pieces**
 - **Genuine: 527,793,622 pieces (83.67 %)**
 - **Counterfeit: 21,165,220 pieces (3.36 %)**
 - **Pending whether Genuine or Counterfeit: 81,843,050 pieces (12.97 %)**

- **Proportionate excise duties & taxes: 114,544,017 €**

CIGARETTE SEIZURES CASES BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Total number of seizure cases	Percentage %
Customs	261	13.78 %
Customs & S.D.O.E.	13	0.69 %
Coast Guard	26	1.37 %
Police	1,591	84.00 %
Customs & Coast Guard	2	0.11 %
Customs & Financial Police	1	0.05 %
Total	1,894	100.00%

SEIZURE OF TOBACCO PRODUCTS CASES BY LAW ENFORCEMENT AUTHORITY

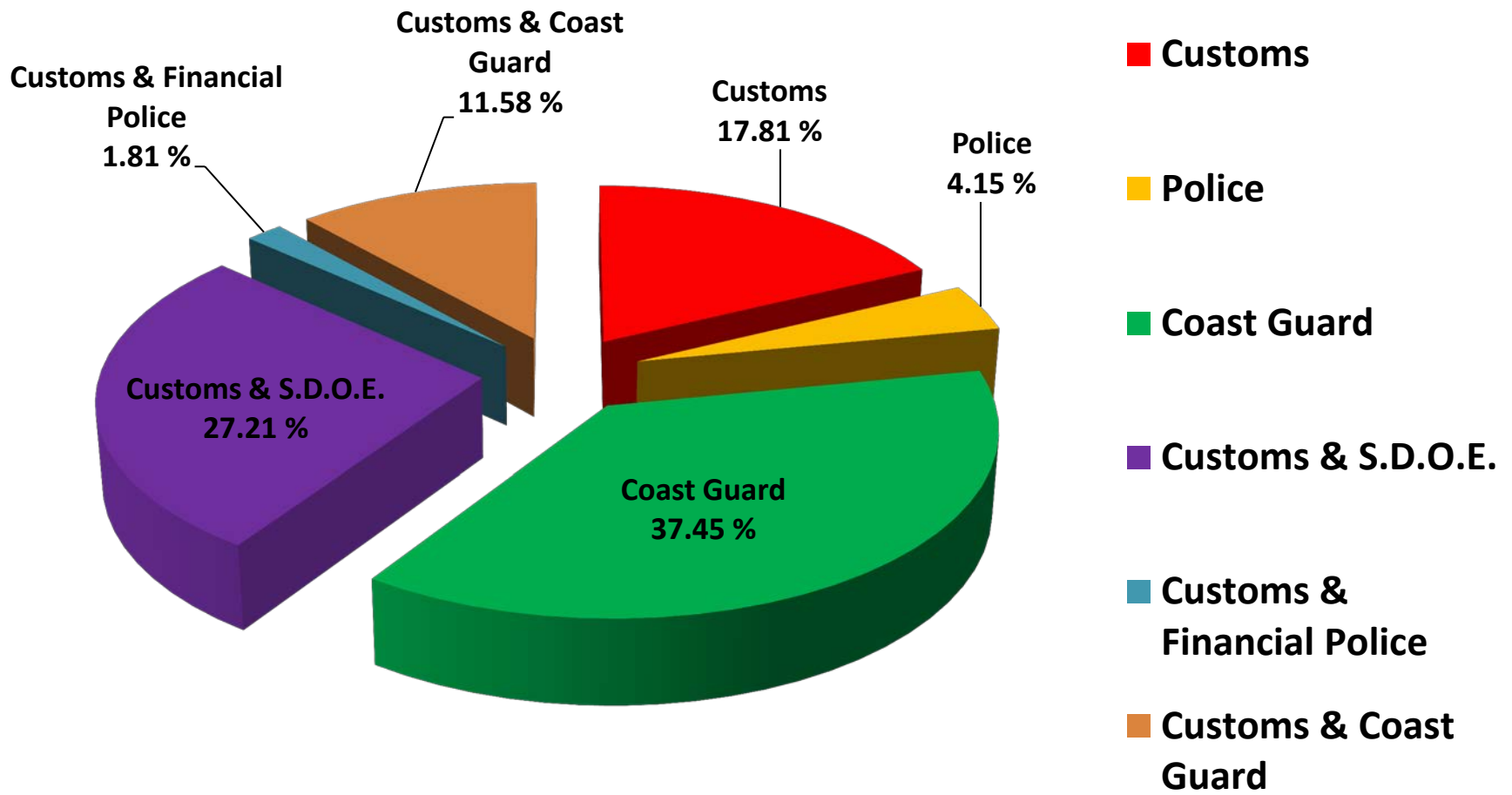


CIGARETTE SEIZURES

QUANTITY BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Total seized quantities	Percentage %
Customs	112,331,139	17.81 %
Customs & S.D.O.E.	171,634,000	27.21 %
Coast Guard	236,249,970	37.45 %
Police	26,150,551	4.15 %
Customs & Coast Guard	73,036,232	11.58 %
Customs & Financial Police	11,400,000	1.81 %
Total	630,801,892	100.00%

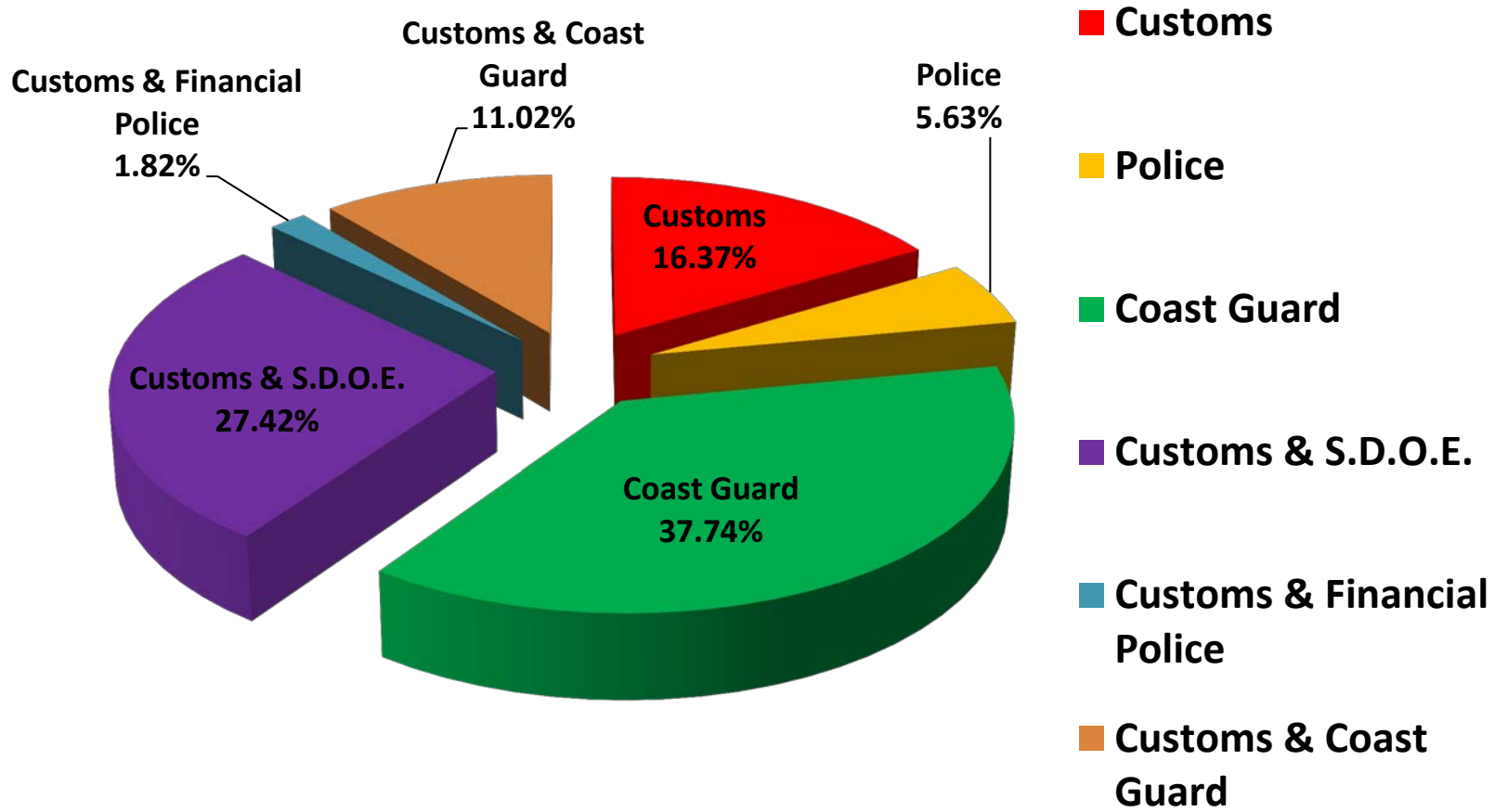
SEIZURE OF TOBACCO PRODUCTS CASES BY LAW ENFORCEMENT AUTHORITY



CIGARETTE SEIZURES PROPORTIONATE EXCISE DUTIES & TAXES BY LAW ENFORCEMENT AUTHORITY

Law Enforcement Authority	Proportionate Excise Duties & Taxes	Percentage %
Customs	18,751,546.54 €	16.37 %
Customs & S.D.O.E.	31,406,069.59 €	27.42 %
Coast Guard	43,223,218.53 €	37.74 %
Police	6,454,313.70 €	5.63 %
Customs & Coast Guard	12,622,864.73 €	11.02 %
Customs & Financial Police	2,086,003.90 €	1.82 %
Total	114,544,016.99 €	100.00 %

CIGARETTE SEIZURES PROPORTIONATE EXCISE DUTIES & TAXES BY LAW ENFORCEMENT AUTHORITY



TOTAL CIGARETTE SEIZURE CASES – COMPARATIVE ANALYSIS OF THE LAST THREE YEARS

YEAR	TOTAL NUMBER OF SEIZURE CASES
YEAR 2013	1,581
YEAR 2014	1,877
YEAR 2015	1,894

COMPARATIVE ANALYSIS	PERCENTAGE CHANGE
2014 in relation to 2013	+ 18.72 %
2015 in relation to 2014	+ 0.91 %

TOTAL QUANTITY OF CIGARETTE SEIZURES – COMPARATIVE ANALYSIS OF THE LAST THREE YEARS

YEAR	TOTAL SEIZED QUANTITY (pieces)
YEAR 2013	459,205,077
YEAR 2014	425,793,048
YEAR 2015	630,801,892

COMPARATIVE ANALYSIS	PERCENTAGE CHANGE
2014 in relation to 2013	- 7.28 %
2015 in relation to 2014	+ 48.15 %

TOTAL CIGARETTE SEIZURE CASES BY LAW ENFORCEMENT AUTHORITY – COMPARATIVE ANALYSIS

Relevant Authority	Number of Cases	% Percentage	Number of Cases	% Percentage	% Percentage Change
	TIME PERIOD				2015 in relation to 2014
	Year 2014		Year 2015		
Customs	208	11.08 %	261	13.78 %	25.48 %
Police	1,647	87.75 %	1,591	84.00 %	-3.40 %
Coast Guard	18	0.96 %	26	1.37 %	44.44 %
S.D.O.E.	4	0.21 %	0	0.00 %	-100.00 %
Customs & S.D.O.E.	0	0.00 %	13	0.69 %	*Note
Customs & Financial Police	0	0.00 %	1	0.05 %	*Note
Customs & Coast Guard	0	0.00 %	2	0,11 %	*Note
Total	1,877	100.00 %	1,894	100.00 %	0.91 %

***NOTE: No result regarding the percentage can be extracted, because the calculation base is zero**

TOTAL CIGARETTE SEIZED QUANTITIES BY LAW ENFORCEMENT AUTHORITY – COMPARATIVE ANALYSIS

Relevant Authority	Seized Quantity	% Percentage	Seized Quantity	% Percentage	% Percentage Change
	TIME PERIOD				2015 in relation to 2014
	Year 2014		Year 2015		
Customs	242,940,230	57.06%	102,597,139	16.26%	-57.77 %
Police	31,450,698	7.39%	35,884,551	5.69%	14.10 %
Coast Guard	123,673,120	29.05%	236,249,970	37.45%	91.03 %
S.D.O.E.	27,729,000	6.51%	0	0.00%	-100.00 %
Customs & S.D.O.E.	0	0.00%	171,634,000	27.21%	*Note
Customs & Financial Police	0	0.00%	11,400,000	1.81%	*Note
Customs & Coast Guard	0	0.00%	73,036,232	11.58%	*Note
Total	425,793,048	100.00 %	630,801,892	100.00 %	48.15 %

***NOTE: No result regarding the percentage can be extracted, because the calculation base is zero**

TOTAL CIGARETTE SEIZURE CASES BY LAW ENFORCEMENT AUTHORITY FROM 1,000,000 & ABOVE PIECES – COMPARATIVE ANALYSIS

Relevant Authority	Number of Cases	% Percentage	Number of Cases	% Percentage	% Percentage Change
	TIME PERIOD				2015 in relation to 2014
	Year 2014		Year 2015		
Customs	7	21.88 %	8	26.67 %	14.29 %
Police	5	15.63 %	2	6.67 %	-60.00 %
Coast Guard	6	18.75 %	5	16.67 %	-16.67 %
S.D.O.E.	2	6.25 %	0	0.00 %	-100.00 %
Customs & S.D.O.E.	12	37.50 %	13	43.33 %	8.33 %
Customs & Financial Police	0	0.00 %	1	3.33 %	*Note
Customs & Coast Guard	0	0.00 %	1	3.33 %	*Note
Total	32	100.00 %	30	100.00 %	-6.25 %

***NOTE: No result regarding the percentage can be extracted, because the calculation base is zero**

TOTAL CIGARETTE SEIZED QUANTITIES BY LAW ENFORCEMENT AUTHORITY FROM 1,000,000 & ABOVE PIECES – COMPARATIVE ANALYSIS

Relevant Authority	Seized Quantity	% Percentage	Seized Quantity	% Percentage	% Percentage Change
	TIME PERIOD				2015 in relation to 2014
	Year 2014		Year 2015		
Customs	83,082,400	20.84 %	110,660,000	18.21 %	33.19 %
Police	7,320,460	1.84 %	5,943,580	0.98 %	-18.81 %
Coast Guard	122,751,780	30.80 %	234,915,200	38.66 %	91.37 %
S.D.O.E.	27,541,200	6.91 %	0	0.00 %	-100.00 %
Customs & S.D.O.E.	157,890,000	39.61 %	171,634,000	28.25 %	8.70 %
Customs & Financial Police	0	0.00 %	11,400,000	1.88 %	*Note
Customs & Coast Guard	0	0.00 %	73,030,000	12.02 %	*Note
Total	398,585,840	100.00 %	607,582,780	100.00 %	52.43 %

***NOTE: No result regarding the percentage can be extracted, because the calculation base is zero**

TOTAL CIGARETTE SEIZURE CASES BY LAW ENFORCEMENT AUTHORITY FROM 1 TO 49,999 PIECES – COMPARATIVE ANALYSIS

Relevant Authority	Number of Cases	% Percentage	Number of Cases	% Percentage	% Percentage Change
	TIME PERIOD				2015 in relation to 2014
	Year 2014		Year 2015		
Customs	181	10.42 %	251	14.09 %	38.67 %
Police	1,546	89.00 %	1,514	85.01%	-2.07 %
Coast Guard	9	0.52 %	0	0.84 %	66.67 %
S.D.O.E.	1	0.06 %	0	0.00 %	-100.00 %
Customs & S.D.O.E.	0	0.00 %	0	0.00 %	*Note
Customs & Financial Police	0	0.00 %	0	0.00 %	*Note
Customs & Coast Guard	0	0.00 %	1	0.06%	*Note
Total	1,737	100.00 %	1,781	100.00 %	2.53 %

***NOTE: No result regarding the percentage can be extracted, because the calculation base is zero**

TOTAL CIGARETTE SEIZED QUANTITIES BY LAW ENFORCEMENT AUTHORITY FROM 1 TO 49,999 PIECES – COMPARATIVE ANALYSIS

Relevant Authority	Seized Quantity	% Percentage	Seized Quantity	% Percentage	% Percentage Change
	TIME PERIOD				2015 in relation to 2014
	Year 2014		Year 2015		
Customs	1,013,030	9.53 %	1,295,539	13.60 %	27.89 %
Police	9,559,563	89.92 %	7,940,630	83.38 %	-16.94 %
Coast Guard	58,360	0.55 %	280,960	2.95 %	381.43 %
S.D.O.E.	800	0.01 %	0	0.00 %	-100.00 %
Customs & S.D.O.E.	0	0.00 %	0	0.00 %	*Note
Customs & Financial Police	0	0.00 %	0	0.00 %	*Note
Customs & Coast Guard	0	0.00 %	6,232	0.07 %	*Note
Total	10,631,753	100.00 %	9,523,361	100.00 %	-10.43 %

***NOTE: No result regarding the percentage can be extracted, because the calculation base is zero**

TOTAL CIGARETTE SEIZURE CASES BY LAW ENFORCEMENT AUTHORITY FROM 50,000 & ABOVE PIECES – COMPARATIVE ANALYSIS

Relevant Authority	Number of Cases	% Percentage	Number of Cases	% Percentage	% Percentage Change
	TIME PERIOD				2015 in relation to 2014
	Year 2014		Year 2015		
Customs	27	19.29%	10	8.85%	-62.96 %
Police	101	72.14%	77	68.14%	-23.76 %
Coast Guard	9	6.43%	11	9.73%	22.22 %
S.D.O.E.	3	2.14%	0	0.00%	-100.00 %
Customs & S.D.O.E.	0	0.00%	13	11.50%	*Note
Customs & Financial Police	0	0.00%	1	0.88%	*Note
Customs & Coast Guard	0	0.00%	1	0.88%	*Note
Total	140	100.00 %	113	100.00 %	-19.29 %

***NOTE: No result regarding the percentage can be extracted, because the calculation base is zero**

TOTAL CIGARETTE SEIZED QUANTITIES BY LAW ENFORCEMENT AUTHORITY FROM 50,000 & ABOVE PIECES – COMPARATIVE ANALYSIS

Relevant Authority	Seized Quantity	% Percentage	Seized Quantity	% Percentage	% Percentage Change
	TIME PERIOD				2015 in relation to 2014
	Year 2014		Year 2015		
Customs	241,927,200	58.27 %	111,035,600	17.87 %	-54.10 %
Police	21,891,135	5.27 %	18,209,921	2.93 %	-16.82 %
Coast Guard	123,614,760	29.78 %	235,969,010	37.98 %	90.89 %
S.D.O.E.	27,728,200	6.68 %	0	0.00 %	-100.00 %
Customs & S.D.O.E.	0	0.00 %	171,634,000	27.63 %	*Note
Customs & Financial Police	0	0.00 %	11,400,000	1.83 %	*Note
Customs & Coast Guard	0	0.00 %	73,030,000	11.75 %	*Note
Total	415,161,295	100.00 %	621,278,531	100.00 %	49.65 %

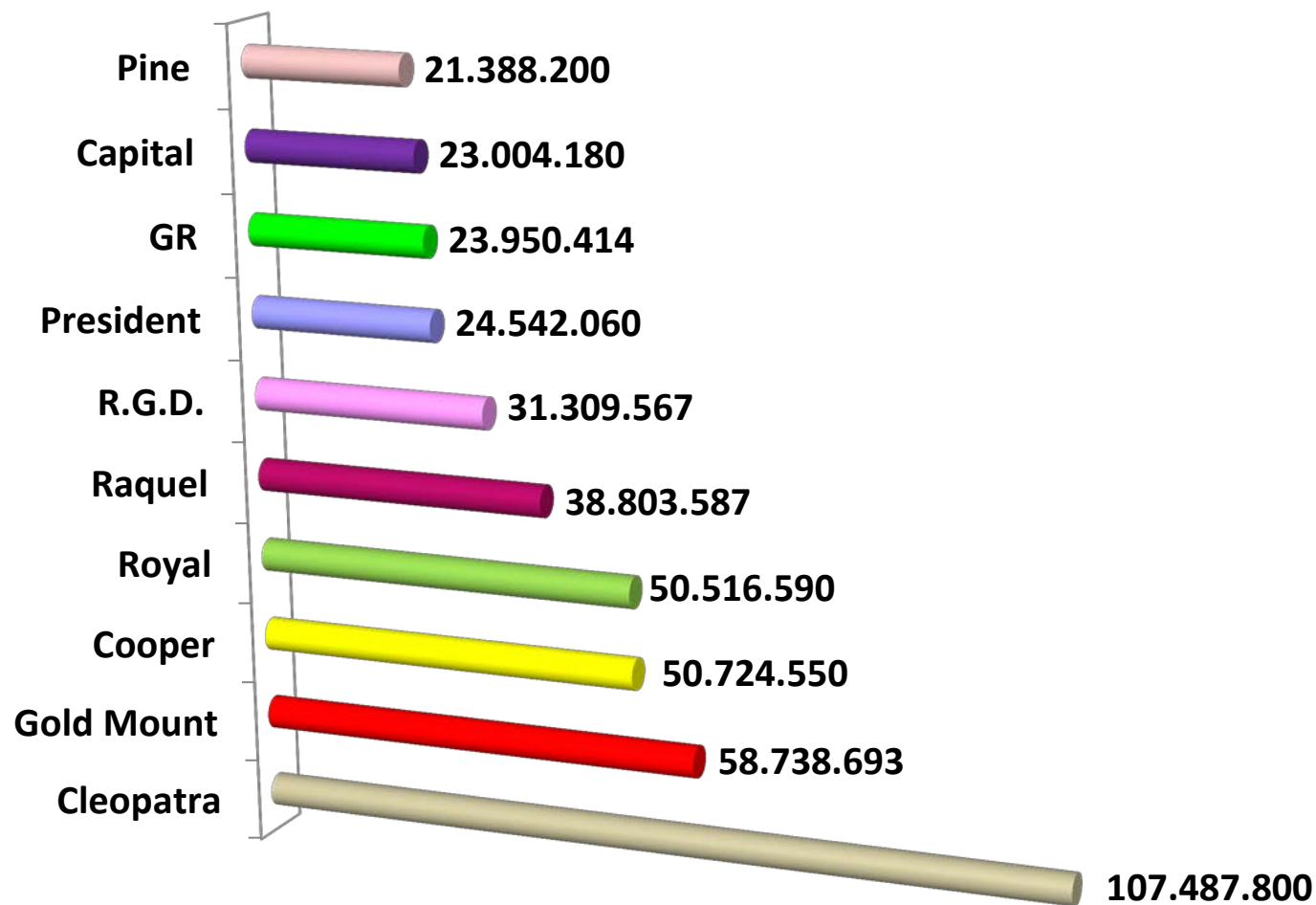
***NOTE: No result regarding the percentage can be extracted, because the calculation base is zero**

SEIZED CIGARETTES (Quantity by brand)

ΜΑΡΚΑ	Τεμάχια	ΠΟΣΟΣΤΟ
CLEOPATRA	107,487,800	17.04 %
GOLD MOUNT	58,738,693	9.31 %
COOPER	50,724,550	8.04 %
ROYAL	50,516,590	8.01 %
RAQUEL	38,803,587	6.15 %
R.G.D.	31,309,567	4.96 %
PRESIDENT	24,542,060	3.89 %
GR	23,950,414	3.80 %
CAPITAL	23,004,180	3.65 %
PINE	21,388,200	3.39 %
JIM ROYAL	20,265,660	3.21 %
FAST	16,825,220	2.67 %
BON INTERNATIONAL	16,296,140	2.58 %
777	14,996,206	2.38 %
GOLDEN STATE	12,300,000	1.95 %
GOLD CLASSIC	10,979,840	1.74 %
GRACIA	10,670,000	1.69 %
MARBLE	10,386,900	1.65 %
AMERICAN LEGEND	10,238,280	1.62 %
LAMPSI	10,136,940	1.61 %
KING RED	7,600,000	1.20 %
WALDEN	7,300,000	1.16 %
MURANO	7,289,820	1.16 %
FAMOUS	6,150,000	0.97 %
AMOR	4,933,140	0.78 %
OTHER BRANDS	33,968,105	5.38 %
TOTAL	630,801,892	100.00 %

CIGARETTE SEIZURES

Top 10 cigarette brands (in pieces)

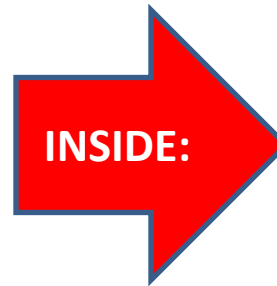


SEIZURE OF VESSELS & CONTAINERS DECLARED PORTS OF DEPARTURE

- HUANGPU (CHINA)
- HO CHI MINH (VIETNAM)
- SINGAPORE (SINGAPORE)
- PORT KLANG (MALAYSIA)
- JEBEL ALI (UNITED ARABIC EMIRATES)
- MANILA (PHILIPPINES)
- FAMAGUSTA (FREE ZONE OCCUPIED BY THE TURKISH TROOPS)
- BAR (MONTENEGRO)
- CESME (TURKEY)
- ISTAMBUL (TURKEY)
- VARNA (BULGARIA)
- ALEXANDRIA (EGYPT)

PRODUCTS USED AS CONCEALMENT METHOD, FOR THE TRANSPORTATION OF CONTRABAND CIGARETTES

- MECHANICAL WALKWAYS FOR CARRYING MERCHANDISES
- FURNITURE
- COOKING POTS
- ECO PELLETS
- CLOTHES
- DATES (fruit of the date palm tree)
- SHOES
- PLASTIC ITEMS
- DECORATION ITEMS
- BLANKETS
- BED LINENS



- TRUCK
- CONTAINER
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SEIZURE OF MEANS OF TRANSPORT

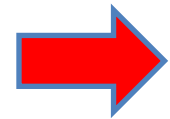
MENAS OF TRANSPORT	NUMBER OF SEIZURES
TRUCKS	13
PRIVATE CARS	197
BUSSES	12
CONTAINERS	56
VESSELS	3
MOTORCYCLES	9
MOTOR BICYCLE	1
GRAND TOTAL	291

TOTAL CIGARETTE SEIZURE CASES: BCP, GREEN BORDERS, INLAND

LOCATION OF SEIZURE	SEIZURE CASES	PERCENTAGE %
SEA BORDERS	30	1.58 %
LAND BORDERS	199	10.51 %
AIR BORDERS	42	2.22 %
GREEN BORDERS	13	0.69 %
INLAND	1,610	85.01 %
TOTAL	1,894	100.00%

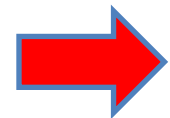
CONCLUSIONS

- During the year 2014 the total number of cigarette seizure cases amounted to 1,877, while during the year 2015 the total number of cigarette seizure cases amounted to 1,894.



Thus, during the year 2015 there has been an increase of 0.91% of the total number of cigarette seizure cases, when compared to the year 2014.

- During the year 2014 the total quantity of seized cigarettes amounted to 425,793,048 pieces, while during the year 2015 the total quantity of seized cigarettes amounted to 630,801,892 pieces.



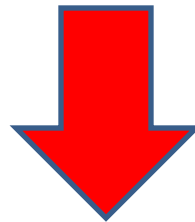
Thus during the year 2015 there has been an increase of 48.15% of the total quantity of seized cigarettes, when compared to the year 2014.

CONCLUSIONS

- From the total quantity seized during the year 2015, percentage of 40.59 % amounting to 256,070,232 pieces, was attributed to sixteen (16) seizure cases, as the result of the cooperation among the relevant Law Enforcement Authorities. More specifically:
- Thirteen (13) seizure cases, amounting to total 171,634,000 pieces, were realized with the cooperation among Customs Authorities & S.D.O.E.
- Two (2) seizure case, amounting to total 73,036,232 pieces was realized with the cooperation among the Customs Authorities & the Hellenic Coast Guard.
- One (1) seizure case, amounting to total 11,400,000 pieces was realized with the cooperation among the Customs Authorities & the Financial Police

CONCLUSIONS

- During the year 2014 from the total number of 1,877 cigarette seizure cases, the 1,737 cases (92.54% approximately), regard to cigarette seizure cases up to 50,000 pieces.
- During the year 2015 from the total number of 1,894 cigarette seizure cases, the 1,781 cases (94.03% approximately), regard to cigarette seizure cases up to 50,000 pieces.



Thus, during the above two (2) years there has been an increase of 2.53 % in the reported cigarette seizure cases, while on the other hand as a percentage of the total seized quantity, the situation has remained stable between the years 2014 & 2015.

CONCLUSIONS

- The large volume of the seized cigarettes belong to unknown manufacturers & are not sold at all in Greece
- From the total volume of seized cigarettes: **KAPELIA, AMERICAN LEGEND, LEADER, COOPER, BF, GR, BROOKS & REX** are the only cigarette brands that are purely Greek & constitute approximately 14%, of the total number of seized cigarettes.
- 74% & more of the seized brands, i.e.: **CLEOPATRA, BON INTERNATIONAL, CAPITAL, GOLD CLASSIC, GOLD MOUNT, JIN LING, MARBLE, NZ, RAQUEL, ROYAL, R.G.D., ROYAL RICHMAN, PINE, PRESIDENT, FAST, GOLDEN STATE, JIM ROYAL, TABACCUS, 777** ect. originate from Free Zones & probably belong to the so called category of «**CHEAP WHITES**» or «**ILLICIT WHITES**», i.e. cheap cigarettes that are distributed in the E.U. region via smuggling.

CONCLUSIONS

- During the year 2015, from the 1,781 cigarette seizure cases, which regard to seizure cases up to 50,000 pieces, the 1,514 cases (85% approximately), were realized by the Police Authorities.
- The vast majority of the above cigarette seizure cases refer to incidents where the contraband cigarettes were seized at the possession of the persons involved, who are either Greek natives or immigrants both legal & clandestine. These persons sold the contraband cigarettes at the local markets, to local citizens and to other passing by persons, seeking to buy cheap cigarettes.
- Regarding the organizational structure & the Know – How of the persons involved, in the majority of the cases it is practically non-existent.
- **The conclusion extracted is that during the A' semester of the year 2015 in Greece continues its growth the prevalent phenomenon, called «Ant Smuggling» or «Bootlegging» or «Smurfing», i.e. an international smuggling trend, which regards to the smuggling of small quantities of tobacco products in general.**

REMARKS

- The data regarding the total figure of the proportionate Excise Taxes & Duties of the contraband seized Tobacco products are indicative, in the sense that they do correspond to a hypothetical scenario, according to which, if the seized Tobacco products were legally distributed & sold in the domestic market, the Greek state would collect the amount of revenues, reposted as proportionate Excise Duties & Taxes.
- The total elimination of Tobacco smuggling as a case study does not imply and the equal in amount increase of the Greek's state revenues, at the levels reported as proportionate Excise Duties & Taxes.