

General arrangements for excise duty

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The Commission report aims to assess the functioning of horizontal rules in the excise area, in line with respective reporting obligations in the legislation, as regards two main aspects:

- the functioning of the [arrangements for the computerised supervision of excise movements under duty suspension](#) and
- the application of the administrative cooperation rules in the area of excise duties.

It is thus a first 'building-block' of a formal economic evaluation planned by the Commission in the years to come which will also cover the whole set of other substantive legal rules laid down in Council Directive 2008/118/EC concerning the general arrangements for excise duty and review the functioning of the EU Excise Movement and Control System (EMCS), the computerised system for monitoring movements of excise goods under suspension of excise duty within the EU.

The report comprises three sections devoted to the implementation of determined horizontal aspects of EU excise legislation :

1) Information on the movement and surveillance of excisable products: in 2003 the European Parliament and the Council adopted a Decision 1152/2003/EC mandating the computerisation of the movement and surveillance of excise products.

The Decision requires the Commission to report to the Parliament and the Council on its implementation.

The overwhelming majority of stakeholders consider that in general **the aims of the Decision have been implemented satisfactorily** and believe that EMCS represents a major improvement over the previous paper based system.

Nevertheless, the stakeholders have made numerous useful suggestions for **improvements**, regarding EMCS which should be examined :

- the **links between EMCS and customs applications** do not work satisfactorily, requiring manual interventions by economic operators and the Member State administrations ;
- the arrangements for the handling of exceptions to normal sequence of events during a movement are not always well defined ;
- economic operators still sometimes suffer delays due to delayed distribution of information about the authorisations of economic operators in other Member States;
- some consignees and some Member States acting as Member States of Destination still experience problems with the quality of data received from consignors.

The Commission will take these suggestions into account for future legal and technical work.

2) Printed version of the electronic administrative document and arrangements for fall back: Council Directive 2008/118/EC requires the Commission to provide a report concerning EMCS FallBack Procedures, and the print-out of the accompanying document.

A large majority of the respondents were **satisfied with the fallback procedure in Directive 2008/118/EC** but expressed the need for a **standardised fallback document** across all Member States with a fixed lay-out. Reducing the need to resort to the fallback procedure by investigating ways to improve the availability of national EMCS access is also a priority for some trader respondents.

The Commission will look at incorporating these suggestions into a future revision of Commission Regulation (EC) 684/2009.

3) Lastly, the report summarises the consultation of Member States concerning their first experiences with Council Regulation (EU) No 389/2012 [on administrative cooperation](#) in the field of excise duties.

Member States feel that the **new arrangements are an improvement over the previous systems** based on e-forms, giving better control of workflow and a readily available archive of administrative cooperation information.

Various suggestions for improvements to EMCS functionality were made, which the Commission will take up for inclusion in the future evolution of EMCS and where necessary the corresponding implementing acts.

The Commission intends to take these up, together with Member States in the relevant technical work, where appropriate including implementing acts.

On this basis a more comprehensive evaluation of the EU excise system and notably of the whole of EMCS and the implementation of Directive 2008/118/EC in its entirety will be carried out with a view to a **possible legislative reform initiative as of 2015**.