

Computerising the movement and surveillance of excise goods. Recast

2018/0187(COD) - 25/05/2018 - Legislative proposal

PURPOSE: to provide a base for the governance of further automations of processes defined by Union excise legislation.

PROPOSED ACT: Council Decision.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: Decision No 1152/2003/EC is the founding decision for the computerised system (**Excise Movement and Control System – EMCS**). At the moment it covers only movements of excise goods under excise duty suspension.

In order to allow the automation of the procedure for the movement of excise goods which have been **released for consumption** in the territory of one Member State and moved to the territory of another Member State in order to be delivered for commercial purposes in that other Member State, Decision No 1152/2003/EC has to be modified. Since most provisions of the Decisions are affected by such modification, the Decision should be recast in the interests of clarity.

This proposal accompanies the [proposal](#) for a Council Directive laying down the general arrangement for excise duty as regards the automation of the procedure for movements of excise goods which have been released for consumption in the territory of one Member State and that are moved to the territory of another Member State in order to be delivered for commercial purposes in that other Member State.

CONTENT: the objective of the proposal is to **extend the excise movement and control system to intra EU movements of excise goods that are released for consumption**, in order to simplify the procedure and allow for proper monitoring of such movements, and to provide a base for the governance of further automations of processes defined by Union excise legislation, where such automation is considered beneficial.

It is proposed to amend most of the provisions of Decision No 1152/2003/EC so as to allow the possibility of automating any procedure used for the movement and control of excise goods.

Specifically, the computerised system is intended to:

- permit the electronic transmission of the accompanying documents and the improvement of checks;
- improve the functioning of the internal market, by simplifying the intra-Union movement of excise goods and affording Member States the possibility of monitoring the flows in real time and of carrying out the requisite checks where necessary.