

Administrative cooperation in the field of excise duties: content of electronic register

2018/0181(CNS) - 25/05/2018 - Legislative proposal

PURPOSE: to extend the electronic register to include new categories of economic operators moving excise goods released for consumption.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: Article 19 of [Council Regulation \(EU\) No 389/2012](#) sets down an obligation for Member States to maintain **electronic registers** of authorisations of economic operators and warehouses that are engaged in moving excise goods under duty suspension arrangements.

This proposal accompanies the [proposal](#) for a Council Directive laying down the general arrangement for excise duty (recast) which extends the use of the computerised system, which is currently used to supervise movements of excise goods under duty suspension, to the supervision of excise goods **released for consumption** in the territory of one Member State and then moved to the territory of another Member State in order to be delivered for commercial purposes.

CONTENT: the proposal amends the scope of Article 19 of Regulation (EU) No 389/2012 to include two new categories of economic operators:

- **certified consignors**, who are registered as consignors for excise goods that have already been released for consumption;
- **certified consignees** who are registered as consignees for excise goods that have already been released for consumption.

Authorised warehouse keepers and registered consignors will have possibility to act as certified consignors, and authorised warehouse keepers and registered consignees as certified consignees. The competent authorities of the Member State will have to be informed about that fact and this information should as well be included in the register.

Additionally, according to the proposal, the electronic register will include information concerning the registered consignor's right to leave empty the destination fields in the draft electronic administrative document when moving energy products under duty suspension arrangement by sea or inland waterways.