General arrangements for excise duty. Recast

2018/0176(CNS) - 28/02/2019 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted the report by Miguel VIEGAS (GUE/NGL, PT) on the proposal for a Council directive laying down the general arrangements for excise duty (recast).

The committee called on the European Parliament to approve the Commission proposal as adapted to the recommendations of the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission.

The Commission proposal does not include any substantive amendments other than those identified as such in the proposal. As regards the codification of the unchanged provisions of the earlier acts together with those amendments, the proposal contains a straightforward codification of the existing texts, without any change in their substance.

As a reminder, Council Directive 2008/118/EC, which replaced Council Directive 92/12/EEC, sets out general arrangements for goods subject to excise duty, like energy products and electricity, alcohol and alcoholic beverages, and manufactured tobacco. The Directive also placed a particular emphasis on the production, storage, and movement of excise goods between Member States.

The main objective of the Directive is to allow the free movement of goods while at the same time ensuring that the correct tax debt is ultimately collected by the Member States.