

General arrangements for excise duty. Recast

2018/0176(CNS) - 27/03/2019 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 601 votes to 35 with 29 abstentions, following a special legislative procedure (consultation), a legislative resolution on the proposal for a Council directive laying down the general arrangements for excise duty (recast).

Parliament approved the Commission's proposal as adapted to the recommendations of the Consultative Working Party of the Legal Services of the European Parliament, the Council and the Commission.

According to 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.

The proposal responds to the need to improve the alignment between excise and customs procedures and the partial or full automation of intra-EU movements of excise goods that have been released for consumption.

The following areas are addressed in the proposal:

- for consignors who carry out an independent economic activity and who wish to dispatch excise goods, released for consumption in one Member State, to persons, in another Member State, not carrying out any independent economic activity: the introduction of the possibility for the consignor to use a tax representative and the deletion of the possibility for the competent authority of the Member State of destination to require a tax representative;
- a common solution for partial natural losses suffered incurred during a movement;
- the automation of the exemption certificate and its treatment for movements of excise goods to recipients exempt from the payment of excise duty;
- a guarantee waiver for energy products circulating through pipelines.