

# Computerising the movement and surveillance of excise goods. Recast

2018/0187(COD) - 27/02/2020 - Final act

**PURPOSE:** to provide a basis for the governance of further automations of processes set out in Union legislation on excise duties.

**LEGISLATIVE ACT:** Decision (EU) 2020/263 of the European Parliament and of the Council on computerising the movement and surveillance of excise goods (recast).

**CONTENT:** the Decision provides for the management of the modification, extension and operation of the computerised system used for the movement and control of excise products referred to in Directive (EU) 2020/262 establishing the general arrangements for excise duty.

The computerised system is intended to:

- enable the electronic transmission of the administrative documents provided for in [Directive \(EU\) 2020/262](#) and [Regulation \(EU\) No 389/2012](#) 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 to monitor the flows in real time and to carry out the necessary checks where necessary.

Activities relating to the launch of the extension of the computerised system shall begin by 10 February 2021 at the latest.

The Decision distinguishes between the Union and non-Union components of the computerised system and between the respective tasks of the Commission and the Member States as regards the development and implementation of the system. In this respect, the Commission, assisted by the competent committee, shall play an important role in the coordination, organisation and management of the system.

Before any further extension of the computerised system becomes operational and in view of the problems that have arisen to date, the Commission will examine, in collaboration with the Member States and taking into account the views of the trade sectors concerned, whether any existing paper-based systems are still appropriate. The costs of the computerisation system will be shared between the Union and the Member States.

The Commission shall check that the actions financed by the general budget of the European Union are carried out correctly and in compliance with the provisions of this Decision. The candidate countries for accession to the Union shall be kept informed by the Commission of the stages in the development and implementation of the computerised system and may, if they so wish, take part in the tests to be carried out.

**ENTRY INTO FORCE:** 18.3.2020.