

Administrative cooperation in the field of excise duties: exchange of information maintained in the electronic registers concerning economic operators who move excise goods between Member States for commercial purposes

2022/0331(CNS) - 24/10/2022 - Legislative proposal

PURPOSE: to provide for the exchange of the information, which each Member State maintains in the electronic register concerning the economic operators moving 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 there for commercial purposes.

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 36 of Council Directive (EU) 2020/2623 provides that the movement of excise goods which have been released for consumption in the territory of one Member State and are moved to the territory of another Member State in order to be delivered there for commercial purposes, is to take place under cover of an electronic simplified administrative document.

That Article thus extends the use of the computerised system under Decision (EU) 2020/263 of the European Parliament and of the Council for monitoring the movement of excise goods, which is used to monitor movements of excise goods under duty suspension arrangements, to the monitoring 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. That extension of the use of the computerised system will start to apply as of 13 February 2023.

In order to reflect that extension of the use of the computerised system, it is necessary to extend the scope of Article 15(1), point (d), Article 19(4), first subparagraph, and Article 20(1) of Regulation (EU) No 389/2012 to all excise goods concerned, irrespective of whether a duty suspension arrangement has occurred.

CONTENT: the proposal aims to widen the scope of Articles 15, 19 and 20 of Council Regulation EU (No) 389/2012 **in order for Member States to exchange information concerning all economic operators** and not only those who are engaged in the movement of excise goods under duty suspension arrangements.

In concrete terms, the proposed amending regulation:

- extends the scope of Article 15(1)(d) of Regulation (EU) No 389/2012 setting out the obligation of Member States to exchange necessary information where the total destruction or irretrievable loss in movements excise goods under a duty suspension arrangement has occurred to the movements of excise goods released for consumption in the territory of one Member State and are moved to the territory of another Member State in order to be delivered there for commercial purposes;

- extends the scope of Article 19(4) of Regulation (EU) No 389/2012 as regards the obligation of Member States to exchange via a central register the information contained in the respective national registers concerning economic operators engaged in moving excise goods under duty suspension arrangements between Member States, to the movements of excise goods released for consumption in the territory of one Member State and moved to the territory of another Member State in order to be delivered there for commercial purposes;

- extends the scope of Regulation (EU) No 389/2012 so that the possibility of electronically validating the excise registration numbers of economic operators moving excise goods released for consumption in the territory of one Member State and moved to the territory of another Member State in order to be delivered there for commercial purposes.