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) - 17/11/2022 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted, under the consultation procedure, the report by Irene TINAGLI (S&D, IT) on the proposal for a Council regulation amending Regulation (EU) No 389 /2012 as regards the exchange of information maintained in the electronic registers concerning economic operators who move excise goods between Member States for commercial purposes.

The committee responsible recommended that the European Parliament approve the Commission proposal without amendments.

Council Regulation (EU) No 389/2012 lays down the legal basis for administrative cooperation in the field of excise duties between Member States. Each Member State maintains an electronic database containing registers with the data of the economic operators engaged in the movement of excise goods.

Intra-EU commercial movements of excise goods may be performed under suspension of excise duty (i.e. ‘Duty Suspension’) or after they are 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 (i.e. ‘Duty Paid’).

Currently, only movements under ‘Duty Suspension‘ are monitored by the computerised system.

With this proposal, Member States should align the procedure of exchanging the data of economic operators moving goods under ‘Duty Suspension’ with the exchange of data of the economic operators moving goods under ‘Duty Paid’.

To align the date of application of this Regulation with the date of application of Chapter V, Section 2, of Directive (EU) 2020/262, and to allow the Member States adequate time to prepare for the changes resulting from this Regulation, it should apply from 13 February 2023.