

# **Excisable products: computerised intra-Community movement system**

2001/0185(COD) - 21/01/2003 - Council position

The common position adopted by the Council included as such, in part or in substance, five of the eleven amendments adopted by the European Parliament. These amendments concern in particular: - the need to make the computerised system for movement and surveillance of excisable products consistent with the new computerised transit system. Most of this objective has been adopted by the Council in a statement to be entered in the Council minutes; - the collaboration of the Commission in establishing the computerised system. Other amendments concern first of all the legal scope of the decision : the Council considered, by qualified majority, that the purpose of the Commission proposal was not to amend tax legislation but to give the Commission and the Member States the financial and human resources to develop the computerised system for the monitoring and control of excisable products and to set out the respective obligations in setting up such a system. The other amendments made by the Council relate to the timetable. Article 2 and 12 were amended : the system must now be deployed over a period of 6 years (instead of 5), commencing at the latest 12 months (instead of 9) after the decision is adopted, the date for which is scheduled for 1 January 2003 (instead of the 20th day following its date of publication in the Official Journal). As regards the scope, in order to define the scope of the proposal and to clarify ambiguities regarding effects on tax legislation, the Council decided to reword points (b) and (c) of Article 1(2) so that the new point (b) aims to improve the operation of the internal market by simplifying intra-Community movements of products under excise -duty suspension arrangements and enabling the Member States to monitor the flow in real time and to carry out checks where necessary; - to make drafting amendment to Article 4 to stating that the purpose of the computerised system is to set up the necessary instruments of the exploitation of data to combat fraud. As regards the management procedures, with a view to simplification, the Council has designated as the only competent committee responsible for project management the committee on Excise Duties introduced by Article 24 of Directive 92/12/EEC.