

Excise duties: administrative cooperation and exchange of information (amend. Directives 77/799/EEC, 92/12/EEC)

2003/0309(CNS) - 16/11/2004 - Final act

PURPOSE : to strengthen cooperation between Member States to ensure more direct contacts between administrative departments and more frequent and faster exchange of information between national authorities and between these authorities and the Commission in order to more effectively combat fraud.

LEGISLATIVE ACT : Council Regulation 2073/2004/EC on administrative cooperation in the field of excise duties

CONTENT : this Regulation lays down the conditions under which the administrative authorities responsible in the Member States for the application of the legislation on excise duties are to cooperate with each other, and with the Commission, in order to ensure compliance with that legislation.

To that end, it lays down rules and procedures to enable the competent authorities of the Member States to cooperate and to exchange any information that may help them to effect a correct assessment of excise duties.

The Regulation also lays down rules and procedures for the exchange of certain types of information by electronic means, and in particular as regards intra-Community trade in excisable products. The Regulation does not affect the application in the Member States of the rules on mutual assistance in criminal matters. It is without prejudice to the fulfillment of any obligation in relation to mutual assistance ensuing from other legal instruments, including bilateral or multilateral agreements.

ENTRY INTO FORCE : 01/07/2005.