Basic information

2018/0187(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Decision	Procedure completed
Computerising the movement and surveillance of excise goods. Recast Repealing Decision No 1152/2003/EC 2001/0185(COD) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	SWINBURNE Kay (ECR)	20/06/2018
	Shadow rapporteur MALETIĆ Ivana (PPE) FRUNZULICĂ Doru-Claudian (S&D) TREMOSA I BALCELLS Ramon (ALDE) URBÁN CRESPO Miguel (GUE/NGL) SCOTT CATO Molly (Verts/ALE)	

Committee for opinion	Rapporteur for opinion	Appointed
BUDG Budgets	The committee decided not to give an opinion.	
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	
JURI Legal Affairs	GERINGER DE OEDENBERG Lidia Joanna (S&D)	20/11/2018

Council of the European Union

Council configuration	Meetings	Date
Environment	3741	2019-12-19

European Commission	**Commission DG**	**Commissioner**
	Taxation and Customs Union	MOSCOVICI Pierre
European Economic and Social Committee		

Key events

Date	Event	Reference	Summary
25/05/2018	Legislative proposal published	COM(2018)0341	Summary
05/07/2018	Committee referral announced in Parliament, 1st reading		
10/01/2019	Vote in committee, 1st reading		
11/01/2019	Committee report tabled for plenary, 1st reading	A8-0010/2019	Summary
13/02/2019	Decision by Parliament, 1st reading	T8-0085/2019	Summary
13/02/2019	Results of vote in Parliament		
13/02/2019	Matter referred back to the committee responsible for interinstitutional negotiations		
21/03/2019	Approval in committee of the text agreed at 1st reading interinstitutional negotiations	GEDA/A/(2019)002498	
04/04/2019	Decision by Parliament, 1st reading	T8-0351/2019	Summary
04/04/2019	Results of vote in Parliament		
19/12/2019	Act adopted by Council after Parliament's 1st reading		
15/01/2020	Final act signed		
15/01/2020	End of procedure in Parliament		
27/02/2020	Final act published in Official Journal		

Technical information

Procedure reference	2018/0187(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Recast
Legislative instrument	Decision
Amendments and repeals	Repealing Decision No 1152/2003/EC 2001/0185(COD)
Legal basis	Rules of Procedure EP 61 Treaty on the Functioning of the European Union TFEU 114-p1
Other legal basis	Rules of Procedure EP 165
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	ECON/8/13253

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE626.674	18/12/2018	
Committee report tabled for plenary, 1st reading/single reading		A8-0010/2019	11/01/2019	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T8-0085/2019	13/02/2019	Summary
Text adopted by Parliament, 1st reading/single reading		T8-0351/2019	04/04/2019	Summary

Council of the EU

Document type	Reference	Date	Summary
Coreper letter confirming interinstitutional agreement	GEDA/A/(2019)002498	27/02/2019	
Draft final act	00037/2019/LEX	20/06/2019	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2018)0341	25/05/2018	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES3104/2018	17/10/2018	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2020/0263
OJ L 058 27.02.2020, p. 0043 Summary

Computerising the movement and surveillance of excise goods. Recast

2018/0187(COD) - 13/02/2019 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament decided by 573 votes to 18, with 25 abstentions, to refer the matter to the committee responsible for interinstitutional negotiations on the basis of the unamended proposal for a decision of the European Parliament and of the Council on computerising the movement and surveillance of excise goods.

The rapporteur requested that the matter be referred back to the committee responsible for interinstitutional negotiations, in accordance with Rule 59(4) of the Rules of Procedure.

Parliament approved the request.

Computerising the movement and surveillance of excise goods. Recast

2018/0187(COD) - 04/04/2019 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 583 votes to 16, with 20 abstentions, a legislative resolution on the proposal for a decision of the European Parliament and of the Council on computerising the movement and surveillance of excise goods (recast).

The European Parliament adopted its position at first reading under the ordinary legislative procedure without amending the Commission's proposal.

According to the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission, the Commission proposal does not include any substantive amendments other than those identified as such in the proposal and whereas, as regards the codification of the unchanged provisions of the earlier acts together with those amendments, the proposal contains a straightforward codification of the existing texts, without any change in their substance.

The proposal to recast Decision No 1152/2003/EC establishing the computerised system for the movement and control of excise products (EMCS) aims to provide a basis for the governance of the further automation of the procedures laid down in EU excise duty legislation.

In practical terms, the proposal aims to extend the computerised system for the movement and control of excise goods to intra-Union movements of excise goods released for consumption.

Specifically, the computerised system is intended to:

- permit the electronic transmission of the accompanying documents 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 of monitoring the flows in real time and of carrying out the requisite checks where necessary.

Activities relating to the initiation of extension of the computerised system shall begin by 12 months after the date of entry into force of this Decision.

Computerising the movement and surveillance of excise goods. Recast

2018/0187(COD) - 25/05/2018 - Legislative proposal

PURPOSE: to provide a base for the governance of further automations of processes defined by Union excise legislation.

PROPOSED ACT: Council Decision.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: Decision No 1152/2003/EC is the founding decision for the computerised system (**Excise Movement and Control System** – EMCS). At the moment it covers only movements of excise goods under excise duty suspension.

In order to allow the automation of the procedure for the movement of excise goods which have been **released for consumption** in the territory of one Member State and moved to the territory of another Member State in order to be delivered for commercial purposes in that other Member State, Decision No 1152/2003/EC has to be modified. Since most provisions of the Decisions are affected by such modification, the Decision should be recast in the interests of clarity.

This proposal accompanies the proposal for a Council Directive laying down the general arrangement for excise duty as regards the automation of the procedure for movements of excise goods which have been released for consumption in the territory of one Member State and that are moved to the territory of another Member State in order to be delivered for commercial purposes in that other Member State.

CONTENT: the objective of the proposal is to **extend the excise movement and control system to intra EU movements of excise goods that are released for consumption**, in order to simplify the procedure and allow for proper monitoring of such movements, and to provide a base for the governance of further automations of processes defined by Union excise legislation, where such automation is considered beneficial.

It is proposed to amend most of the provisions of Decision No 1152/2003/EC so as to allow the possibility of automating any procedure used for the movement and control of excise goods.

Specifically, the computerised system is intended to:

- permit the electronic transmission of the accompanying documents 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 of monitoring the flows in real time and of carrying out the requisite checks where necessary.

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.

Computerising the movement and surveillance of excise goods. Recast

2018/0187(COD) - 11/01/2019 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted the report by Kay SWINBURNE (ECR, UK) on the proposal for a decision of the European Parliament and of the Council on computerising the movement and surveillance of excise goods (recast).

The committee recommended that the European Parliament adopt its position at first reading by taking over the Commission's proposal and taking account of the recommendations of the Consultative Working Party of the Legal Services of the European Parliament, the Council and the Commission.

The Consultative Working Party of the Legal Services of the European Parliament, the Council and the Commission considers that the Commission proposal does not contain any substantive amendments other than those identified as such in the proposal and that it is limited to a straightforward codification of existing texts, without changing their substance.

The proposal accompanies the proposal for a Council Directive establishing the general arrangements for excise duty with regard to the automation of the procedure for the movement of excise goods which have been released for consumption in the territory of a Member State and which are moved to the territory of another Member State in order to be supplied for commercial purposes in that other Member State.