

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

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The Commission report aims to assess the functioning of horizontal rules in the excise area, in line with respective reporting obligations in the legislation, as regards two main aspects:

- the functioning of the [arrangements for the computerised supervision of excise movements under duty suspension](#) and
- the application of the **administrative cooperation rules** in the area of excise duties.

It is thus a first 'building-block' of a formal economic evaluation planned by the Commission in the years to come which will also cover the whole set of other substantive legal rules laid down in Council Directive 2008/118/EC concerning the general arrangements for excise duty and review the functioning of the EU Excise Movement and Control System (EMCS), the computerised system for monitoring movements of excise goods under suspension of excise duty within the EU.

The report comprises three sections devoted to the implementation of determined horizontal aspects of EU excise legislation:

- **Firstly**, it reports on the implementation of Decision 1152/2003/EC of the European Parliament and Council on the computerisation of the movement and surveillance of excisable products. This Decision established the governance arrangements and the central development funding for the Excise Movement and Control System (EMCS).
- **Secondly**, it addresses the requirement under Directive 2008/118/EC for the Commission to provide a report concerning EMCS Fallback Procedures, and the print-out of the electronic administrative document.

Lastly, the report summarises the **consultation of Member States** concerning their first experiences with Council Regulation (EU) No. 389/2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004.

Member States feel that the new arrangements are an improvement over the previous systems based on e-forms, giving better control of workflow and a readily available archive of administrative cooperation information.

**Various suggestions for improvements to EMCS functionality were made**, which the Commission will take up for inclusion in the future evolution of EMCS and where necessary the corresponding implementing acts.

A more comprehensive evaluation of the EU excise system and notably of the whole of EMCS and the implementation of Directive 2008/118/EC in its entirety will be carried out by the Commission, with a view to a **possible legislative reform initiative as of 2015**.