

# Administrative cooperation in the field of excise duties: content of electronic register

2018/0181(CNS) - 27/02/2020 - Final act

**PURPOSE:** to extend the electronic register to include economic operators moving excise goods released for consumption.

**LEGISLATIVE ACT:** Council Regulation (EU) 2020/261 amending Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers.

**CONTENT:** Article 19 of [Council Regulation \(EU\) No 389/2012](#) obliges Member States to maintain electronic registers of authorisations of economic operators and warehouses that are engaged in moving excise goods under duty suspension arrangements.

In order to allow for the proper functioning of the computerised system by ensuring storage of complete, up-to-date and accurate data, this Regulation amends the scope of Article 19 of Regulation (EU) No 389/2012 to include two new categories of economic operators: certified consignors who are registered as consignors for excise goods that have already been released for consumption, and certified consignees who are registered as consignees for excise goods that have already been released for consumption.

Accompanying Council Directive (EU) 2020/262 on the general arrangements for excise duty (recast), this Regulation aims to improve the business environment for trade in excise goods by further improving conditions of fair competition and reducing the administrative burden on businesses. It shall align excise and customs procedures at EU level so as to improve the free movement of excise goods released for consumption in the single market, while ensuring that the correct tax is levied by the Member States.

**ENTRY INTO FORCE:** 18.3.2020.

**APPLICATION:** from 13.2.2023.