

Administrative cooperation in the field of excise duties: content of electronic registers

2021/0015(CNS) - 26/01/2021 - Legislative proposal

PURPOSE: to amend Council Regulation (EU) No 389/2012 with a view to specifying the information to be introduced in the registers maintained by the Member States as regards to the certified consignors and certified consignees moving goods only occasionally.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: [Council Regulation \(EU\) No 389/2012](#) on administrative cooperation in the field of excise duties requires Member States to keep electronic registers of the licences of economic operators and warehouses involved in the movement of excise goods under duty suspension.

[Council Directive \(EU\) 2020/2625](#) extends the use of the computerised system under [Decision \(EU\) 2020/263](#) of the European Parliament and of the Council, which is currently used to supervise movements of excise goods under duty suspension, to the supervision of excise goods released for consumption in the territory of one Member State and then moved to the territory of another Member State in order to be delivered for commercial purposes.

The proposal aims to ensure the proper functioning of the computerised system by ensuring the storage of complete, up-to-date and accurate data concerning economic operators when they move excise goods only occasionally.

CONTENT: the proposal extends the scope of Article 19 of Council Regulation (EU) No 389/2012 in order to set out the information that Member States must enter in the registers relating to such economic operators when they move excise goods only occasionally.

This information relates to the quantity of goods, the identity of the economic operator at the end of the movement of the products and the duration of the temporary certification.

In order to align the date of application of the proposed Regulation with the date of application of the provisions of Directive (EU) 2020/262 and to give Member States sufficient time to prepare for the changes resulting from the Regulation, it is proposed that the Regulation should apply from 13 February 2023.