





Basic information	
2003/0309(CNS) CNS - Consultation procedure Directive	Procedure completed
Excise duties: administrative cooperation and exchange of information (amend. Directives 77/799/EEC, 92/12/EEC) Repealed by 2011/0330(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties 2.80 Cooperation between administrations	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	ECON Economic and Monetary Affairs		RANDZIO-PLATH Christa (PSE)	20/01/2004
	Committee for opinion		Rapporteur for opinion	Appointed
	JURI Legal Affairs		KOUKIADIS Ioannis (PSE)	22/01/2004
Council of the European Union	Council configuration		Meetings	Date
	Economic and Financial Affairs ECOFIN		2617	2004-11-16
European Commission	Commission DG		Commissioner	
	Taxation and Customs Union			

Key events			
Date	Event	Reference	Summary
18/12/2003	Legislative proposal published	COM(2003)0797 	Summary
12/01/2004	Committee referral announced in Parliament		
16/03/2004	Vote in committee		
16/03/2004	Committee report tabled for plenary, 1st reading/single reading	A5-0157/2004	
01/04/2004	Decision by Parliament	T5-0249/2004	Summary
16/11/2004	Act adopted by Council after consultation of Parliament		
16/11/2004	End of procedure in Parliament		
04/12/2004	Final act published in Official Journal		

Technical information	
Procedure reference	2003/0309(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Repealed by 2011/0330(CNS)
Legal basis	EC Treaty (after Amsterdam) EC 095
Stage reached in procedure	Procedure completed

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0157/2004	16/03/2004	
Text adopted by Parliament, 1st reading/single reading		T5-0249/2004 OJ C 103 29.04.2004, p. 0678-0764 E	01/04/2004	Summary
European Commission				
Document type		Reference	Date	Summary
Legislative proposal		COM(2003)0797 	18/12/2003	Summary
Follow-up document		COM(2013)0850 	03/12/2013	Summary
Follow-up document		SWD(2013)0490 	03/12/2013	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
ESC	Economic and Social Committee: opinion, report	CES0151/2004 OJ C 112 30.04.2004, p. 0064-0067	31/03/2004	

Final act	
Regulation 2004/2073 OJ L 359 04.12.2004, p. 0001-0010	Summary

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

2003/0309(CNS) - 03/12/2013

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**.

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.

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

2003/0309(CNS) - 18/12/2003 - Legislative proposal

PURPOSE : to strengthen cooperation between Member States to ensure more direct contacts between administrative departments for more effective and speedier cooperation 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. **PROPOSED ACT** : Regulation of the European Parliament and of the Council. **CONTENT** : mutual assistance between Member States is essential to ensure the proper operation of the internal market, and to facilitate collection of taxes by Member States, equal treatment of traders and effective combating of fraud. In order to improve administrative cooperation in the excise field, the Commission proposes to strengthen the current instrument (Directive 77/799/EEC) by introducing a more clearly defined legal framework which will be directly applicable in all Member States. The proposal defines clear and binding rules for cooperation between Member States to ensure more direct contacts between administrative departments for more effective and speedier cooperation 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.

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

2003/0309(CNS) - 01/04/2004 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the report by Christa RANDZIO-PLATH (PES, D) on the proposal for a European Parliament and Council regulation on administrative cooperation in the field of excise duties.