



Basic information	
<p><b>2018/0124(CNS)</b></p> <p>CNS - Consultation procedure Directive</p>	Procedure completed
<p>VAT and excise duty Directives: inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application</p> <p>Amending Directive 2006/112/EC <a href="#">2004/0079(CNS)</a> Amending Directive 2008/118/EC <a href="#">2008/0051(CNS)</a> See also <a href="#">2018/0123(COD)</a></p> <p><b>Subject</b></p> <p>2.10.01 Customs union, tax and duty-free, Community transit 2.70.02 Indirect taxation, VAT, excise duties</p> <p><b>Geographical area</b></p> <p>Italy</p>	

Key players				
European Parliament	<b>Committee responsible</b>		<b>Rapporteur</b>	<b>Appointed</b>
	<a href="#">ECON</a> Economic and Monetary Affairs		<a href="#">GUALTIERI Roberto (S&amp;D)</a>	31/05/2018
			Shadow rapporteur <a href="#">SWINBURNE Kay (ECR)</a> <a href="#">KLINZ Wolf (ALDE)</a> <a href="#">GIEGOLD Sven (Verts/ALE)</a>	
	<b>Committee for opinion</b>		<b>Rapporteur for opinion</b>	<b>Appointed</b>
	<a href="#">ITRE</a> Industry, Research and Energy		The committee decided not to give an opinion.	
	<a href="#">IMCO</a> Internal Market and Consumer Protection		The committee decided not to give an opinion.	
Council of the European Union	<b>Council configuration</b>		<b>Meetings</b>	<b>Date</b>
	Competitiveness (Internal Market, Industry, Research and Space)		3672	2019-02-18
European Commission	<b>Commission DG</b>		<b>Commissioner</b>	
	Taxation and Customs Union		<a href="#">MOSCOVICI Pierre</a>	

## Key events

Date	Event	Reference	Summary
08/05/2018	Legislative proposal published	<a href="#">COM(2018)0261</a> 	<a href="#">Summary</a>
11/06/2018	Committee referral announced in Parliament		
07/09/2018	Vote in committee		
10/09/2018	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A8-0284/2018</a>	<a href="#">Summary</a>
02/10/2018	Decision by Parliament	<a href="#">T8-0362/2018</a>	<a href="#">Summary</a>
02/10/2018	Results of vote in Parliament		
18/02/2019	Act adopted by Council after consultation of Parliament		
18/02/2019	End of procedure in Parliament		
25/03/2019	Final act published in Official Journal		

## Technical information


<b>Procedure reference</b>	2018/0124(CNS)
<b>Procedure type</b>	CNS - Consultation procedure
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Directive
	Amending Directive 2006/112/EC <a href="#">2004/0079(CNS)</a> Amending Directive 2008/118/EC <a href="#">2008/0051(CNS)</a> See also <a href="#">2018/0123(COD)</a>
<b>Other legal basis</b>	Rules of Procedure EP 165
<b>Stage reached in procedure</b>	Procedure completed
<b>Committee dossier</b>	ECON/8/13075

## Documentation gateway

### European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE623.899</a>	13/07/2018	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A8-0284/2018</a>	10/09/2018	<a href="#">Summary</a>
Text adopted by Parliament, 1st reading/single reading		<a href="#">T8-0362/2018</a>	02/10/2018	<a href="#">Summary</a>

### European Commission

Document type	Reference	Date	Summary
Legislative proposal	<a href="#">COM(2018)0261</a> 	08/05/2018	<a href="#">Summary</a>

## Final act

## VAT and excise duty Directives: inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application

2018/0124(CNS) - 02/10/2018 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 583 votes to 42, with 23 abstentions, in accordance with the consultation procedure, a legislative resolution on the proposal for a Council directive amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC.

Parliament approved the Commission's proposal without amendments.

## VAT and excise duty Directives: inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application

2018/0124(CNS) - 10/09/2018 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted, under the consultation procedure, the report by Roberto GUALTIERI (S&D, IT) on the proposal for a Council directive amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC.

The committee recommended that the European Parliament **approve the Commission proposal** without amendments.

As a reminder, the Italian government requested that the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano should be included in the EU customs territory and in the territory of the Union to which Directive 2008/118/EC concerning the general arrangements for excise duty (the 'excise Directive') applies.

However, Italy wishes to continue the exclusion of the two territories from the territorial application of Directive 2006/112/EC (VAT Directive) on the common system of value added tax, as Italy considers it to be essential to maintain an even playing field between economic actors in Campione d'Italia and Switzerland.

This proposal only requires a formal amendment of the VAT Directive, moving the two territories from Article 6(2) (territories not forming part of the EU customs territory excluded from the territorial application of the VAT Directive) to Article 6(1) (territories forming part of the EU customs territory excluded from the territorial application of the VAT Directive).

## VAT and excise duty Directives: inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application

2018/0124(CNS) - 08/05/2018 - Legislative proposal

**PURPOSE:** to include the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano into the customs territory of the EU and in the territorial application of Directive 2008/118/EC concerning the general arrangements for excise duty.

**PROPOSED ACT:** Council Directive.

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

**BACKGROUND:** in July 2017, Italy requested that the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano be included in the customs territory of the Union as defined in Regulation (EU) No 952/2013 of the European Parliament and of the Council as well as in the territorial scope of [Council Directive 2008/118/EC](#) for the purposes of excise duty, whilst leaving these territories outside the territorial scope of [Council Directive 2006/112/EC](#) for the purposes of value added tax (the VAT Directive).

**CONTENT:** the proposal aims to **include the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano into the customs territory of the EU** and the territory of the Union to which Directive 2008/118/EC concerning the general arrangements for excise duty (the Excise Directive) applies.

The proposal to amend the excise Directive and the VAT Directive is strictly linked to the [amendment of the Union Customs Code](#). These amendments should apply from 1 January 2019.