



Basic information	
2021/0015(CNS) CNS - Consultation procedure Regulation	Procedure completed
Administrative cooperation in the field of excise duties: content of electronic registers Amending Regulation 2012/389 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			
Council of the European Union				
European Commission	Commission DG		Commissioner	
	Taxation and Customs Union		GENTILONI Paolo	

Key events			
Date	Event	Reference	Summary
26/01/2021	Legislative proposal published	COM(2021)0028 	Summary
08/02/2021	Committee referral announced in Parliament		
14/04/2021	Vote in committee		
15/04/2021	Committee report tabled for plenary, 1st reading/single reading	A9-0121/2021	
29/04/2021	Decision by Parliament	T9-0154/2021	Summary
10/05/2021	Act adopted by Council after consultation of Parliament		
12/05/2021	Final act published in Official Journal		

Technical information	
Procedure reference	2021/0015(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Regulation
	Amending Regulation 2012/389 2011/0330(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 113

Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/9/05200

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE689.781	25/03/2021	
Committee report tabled for plenary, 1st reading/single reading		A9-0121/2021	15/04/2021	
Text adopted by Parliament, 1st reading/single reading		T9-0154/2021	29/04/2021	Summary
European Commission				
Document type		Reference	Date	Summary
Legislative proposal		COM(2021)0028 	26/01/2021	Summary

Final act
Regulation 2021/0774 OJ OJ L 12.05.2021

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

2021/0015(CNS) - 29/04/2021 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 662 votes to 3, with 26 abstentions, under a special legislative procedure (consultation), a legislative resolution on the proposal for a Council regulation amending Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers.

Parliament approved the Commission proposal without amendments.

The Commission 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.

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.