

Procedure file

Basic information		
CNS - Consultation procedure Directive	2003/0309(CNS)	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Repealed by 2011/0330(CNS)		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		20/01/2004
		PSE RANDZIO-PLATH Christa	
	Committee for opinion	Rapporteur for opinion	Appointed
	JURI Legal Affairs and Internal Market		22/01/2004
		PSE KOUKIADIS Ioannis	
Council of the European Union	Council configuration	Meeting	Date
	Economic and Financial Affairs ECOFIN	2617	16/11/2004
European Commission	Commission DG	Commissioner	
	Taxation and Customs Union		

Key events			
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	Repealed by 2011/0330(CNS)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					
Legislative proposal		COM(2003)0797	18/12/2003	EC	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0157/2004	16/03/2004	EP	
Economic and Social Committee: opinion, report		CES0151/2004 OJ C 112 30.04.2004, p. 0064-0067	31/03/2004	ESC	
Text adopted by Parliament, 1st reading/single reading		T5-0249/2004 OJ C 103 29.04.2004, p. 0678-0764 E	01/04/2004	EP	Summary
Follow-up document		COM(2013)0850	03/12/2013	EC	Summary
Follow-up document		SWD(2013)0490	03/12/2013	EC	

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)

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)

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.?

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

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.