






# Procedure file

| Basic information   |                                       |
|---|---------------------------------------|
| CNS - Consultation procedure<br>Regulation  | 2018/0181(CNS)<br>Procedure completed |
| Administrative cooperation in the field of excise duties: content of electronic register<br>Amending Regulation (EU) No 389/2012 <a href="#">2011/0330(CNS)</a> |                                       |
| Subject<br>2.70.02 Indirect taxation, VAT, excise duties<br>2.80 Cooperation between administrations  |                                       |

| Key players                   |  |   |            |
|-------------------------------|--|---|------------|
| European Parliament           | Committee responsible  | Rapporteur  | Appointed  |
|                               |  ECON Economic and Monetary Affairs |   | 20/06/2018 |
|                               |  |  <a href="#">MALETIĆ Ivana</a>      |            |
|                               |  | Shadow rapporteur   |            |
|                               |  |  <a href="#">SWINBURNE Kay</a>     |            |
|                               |  |  <a href="#">WIERINCK Lieve</a>   |            |
|                               |  |  <a href="#">SCOTT CATO Molly</a> |            |
| Council of the European Union | Council configuration  | Meeting   | Date       |
|                               | <a href="#">Environment</a>  | <a href="#">3741</a>  | 19/12/2019 |
| European Commission           | Commission DG  | Commissioner  |            |
|                               | <a href="#">Taxation and Customs Union</a>   | MOSCOVICI Pierre  |            |

| Key events |   |   |         |
|------------|---|---|---------|
| 25/05/2018 | Legislative proposal published                                  | <a href="#">COM(2018)0349</a>   | Summary |
| 07/09/2018 | Vote in committee   |   |         |
| 10/09/2018 | Committee referral announced in Parliament                      |   |         |
| 11/09/2018 | Committee report tabled for plenary, 1st reading/single reading | <a href="#">A8-0285/2018</a>  | Summary |
| 03/10/2018 | Results of vote in Parliament                                   |  |         |
| 03/10/2018 | Decision by Parliament  | <a href="#">T8-0368/2018</a>  | Summary |
|            |   |   |         |

|            |   |  |  |
|------------|---|--|--|
| 19/12/2019 | Act adopted by Council after consultation of Parliament |  |  |
| 19/12/2019 | End of procedure in Parliament                          |  |  |
| 27/02/2020 | Final act published in Official Journal                 |  |  |

### Technical information

|                            |   |
|----------------------------|---|
| Procedure reference        | 2018/0181(CNS)  |
| Procedure type             | CNS - Consultation procedure  |
| Procedure subtype          | Legislation   |
| Legislative instrument     | Regulation  |
|                            | Amending Regulation (EU) No 389/2012 <a href="#">2011/0330(CNS)</a> |
| 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/8/13271  |

### Documentation gateway

|   |                               |            |     |         |
|---|-------------------------------|------------|-----|---------|
| Legislative proposal  | <a href="#">COM(2018)0349</a> | 25/05/2018 | EC  | Summary |
| Committee draft report  | <a href="#">PE625.396</a>     | 13/07/2018 | EP  |         |
| Committee report tabled for plenary, 1st reading/single reading | <a href="#">A8-0285/2018</a>  | 11/09/2018 | EP  | Summary |
| Text adopted by Parliament, 1st reading/single reading          | <a href="#">T8-0368/2018</a>  | 03/10/2018 | EP  | Summary |
| Economic and Social Committee: opinion, report                  | <a href="#">CES3104/2018</a>  | 17/10/2018 | ESC |         |

### Final act

[Regulation 2020/261](#)  
[OJ L 058 27.02.2020, p. 0001](#) Summary

## Administrative cooperation in the field of excise duties: content of electronic register

**PURPOSE:** to extend the electronic register to include new categories of economic operators moving excise goods released for consumption.

**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:** Article 19 of [Council Regulation \(EU\) No 389/2012](#) sets down an obligation for Member States to maintain electronic registers of authorisations of economic operators and warehouses that are engaged in moving excise goods under duty suspension arrangements.

This proposal accompanies the [proposal](#) for a Council Directive laying down the general arrangement for excise duty (recast) which extends the use of the computerised system, 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.

**CONTENT:** the proposal amends the scope of Article 19 of Regulation (EU) No 389/2012 to include two new categories of economic operators:

- certified consignors, who are registered as consignors for excise goods that have already been released for consumption;
- certified consignees who are registered as consignees for excise goods that have already been released for consumption.

Authorised warehouse keepers and registered consignors will have possibility to act as certified consignors, and authorised warehouse keepers and registered consignees as certified consignees. The competent authorities of the Member State will have to be informed about that fact and this information should as well be included in the register.

Additionally, according to the proposal, the electronic register will include information concerning the registered consignor's right to leave empty the destination fields in the draft electronic administrative document when moving energy products under duty suspension arrangement by sea or inland waterways.

## Administrative cooperation in the field of excise duties: content of electronic register

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The Committee on Economic and Monetary Affairs adopted, following the consultation procedure, a report by Ivana MALETI? (EPP, HR) on the proposal for a Council regulation amending Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic register.

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

The proposal concerns the automation of the supervision of movements of excise goods which have been released for consumption in one Member State and that are being moved to another Member State in order to be delivered for commercial purposes in that other Member State.

The proposal amends the scope of Article 19 of the Regulation to include two new categories of economic operators: certified consignors, who are registered as consignors for excise goods that have already been released for consumption and certified consignees who are registered as consignees for excise goods that have already been released for consumption.

Additionally, according to the proposal, the electronic register will include information concerning the registered consignor's right to leave empty the destination fields in the draft electronic administrative document when moving energy products under duty suspension arrangement by sea or inland waterways.

## Administrative cooperation in the field of excise duties: content of electronic register

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The European Parliament adopted by 597 votes to 12 with 52 abstentions, under a special legislative procedure (consultation) on the proposal for a Council regulation amending Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic register.

Parliament approved the Commission proposal without amendments

The proposal concerns the automation of the supervision of movements of excise goods which have been released for consumption in one Member State and that are being moved to another Member State in order to be delivered for commercial purposes in that other Member State.

It amends the scope of Article 19 of Regulation (EC) No 389/2012 to include two new categories of economic operators:

- certified consignors, who are registered as consignors for excise goods that have already been released for consumption and;
- certified consignees who are registered as consignees for excise goods that have already been released for consumption.

## Administrative cooperation in the field of excise duties: content of electronic register

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**PURPOSE:** to extend the electronic register to include economic operators moving excise goods released for consumption.

**LEGISLATIVE ACT:** Council Regulation (EU) 2020/261 amending Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers.

**CONTENT:** Article 19 of [Council Regulation \(EU\) No 389/2012](#) obliges Member States to maintain electronic registers of authorisations of economic operators and warehouses that are engaged in moving excise goods under duty suspension arrangements.

In order to allow for the proper functioning of the computerised system by ensuring storage of complete, up-to-date and accurate data, this Regulation amends the scope of Article 19 of Regulation (EU) No 389/2012 to include two new categories of economic operators: certified consignors who are registered as consignors for excise goods that have already been released for consumption, and certified consignees who are registered as consignees for excise goods that have already been released for consumption.

Accompanying Council Directive (EU) 2020/262 on the general arrangements for excise duty (recast), this Regulation aims to improve the business environment for trade in excise goods by further improving conditions of fair competition and reducing the administrative burden on businesses. It shall align excise and customs procedures at EU level so as to improve the free movement of excise goods released for consumption in the single market, while ensuring that the correct tax is levied by the Member States.

**ENTRY INTO FORCE:** 18.3.2020.

**APPLICATION:** from 13.2.2023.