Procedure file

Basic information

CNS - Consultation procedure Regulation	2022/0331(CNS)	Procedure completed
Administrative cooperation in the field of excise duties: exchange of information maintained in the electronic registers concerning economic operators who move excise goods between Member States for commercial purposes 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		26/10/2022
		S&D TINAGLI Irene	
		Shadow rapporteur	
		epp FERBER Markus	
Council of the European Union			
European Commission	Commission DG	Commissioner	
	Taxation and Customs Union	GENTILONI Paolo	

Key events

24/10/2022	Legislative proposal published	COM(2022)0539	Summary
09/11/2022	Committee referral announced in Parliament		
17/11/2022	Vote in committee		
17/11/2022	Committee report tabled for plenary, 1st reading/single reading	A9-0276/2022	Summary
13/12/2022	Results of vote in Parliament		
13/12/2022	Decision by Parliament	T9-0431/2022	Summary
30/01/2023	Act adopted by Council after consultation of Parliament		
06/02/2023	Final act published in Official Journal		

Technical information

Procedure reference	2022/0331(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/9/10426

Documentation gateway

Legislative proposal		COM(2022)0539	24/10/2022	EC	Summary
Committee draft report		PE738.405	08/11/2022	EP	
Document attached to the procedure		N9-0093/2022 OJ C 466 07.12.2022, p. 0025	09/11/2022	EDPS	
Committee report tabled for plenary, 1st reading/single reading		A9-0276/2022	17/11/2022	EP	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0431/2022	13/12/2022	EP	Summary
Economic and Social Committee: opinion, report		CES5652/2022	14/12/2022	ESC	

Final act

Regulation 2023/246
OJ L 034 06.02.2023, p. 0001

Administrative cooperation in the field of excise duties: exchange of information maintained in the electronic registers concerning economic operators who move excise goods between Member States for commercial purposes

PURPOSE: to provide for the exchange of the information, which each Member State maintains in the electronic register concerning the economic operators moving 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 there for commercial purposes.

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 36 of Council Directive (EU) 2020/2623 provides that the movement of excise goods which have been released for consumption in the territory of one Member State and are moved to the territory of another Member State in order to be delivered there for commercial purposes, is to take place under cover of an electronic simplified administrative document.

That Article thus extends the use of the computerised system under Decision (EU) 2020/263 of the European Parliament and of the Council for monitoring the movement of excise goods, which is used to monitor movements of excise goods under duty suspension arrangements, to the monitoring 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. That extension of the use of the computerised system will start to apply as of 13 February 2023.

In order to reflect that extension of the use of the computerised system, it is necessary to extend the scope of Article 15(1), point (d), Article 19(4), first subparagraph, and Article 20(1) of Regulation (EU) No 389/2012 to all excise goods concerned, irrespective of whether a duty

suspension arrangement has occurred.

CONTENT: the proposal aims to widen the scope of Articles 15, 19 and 20 of Council Regulation EU (No) 389/2012 in order for Member States to exchange information concerning all economic operators and not only those who are engaged in the movement of excise goods under duty suspension arrangements.

In concrete terms, the proposed amending regulation:

- extends the scope of Article 15(1)(d) of Regulation (EU) No 389/2012 setting out the obligation of Member States to exchange necessary information where the total destruction or irretrievable loss in movements excise goods under a duty suspension arrangement has occurred to the movements of excise goods released for consumption in the territory of one Member State and are moved to the territory of another Member State in order to be delivered there for commercial purposes;

- extends the scope of Article 19(4) of Regulation (EU) No 389/2012 as regards the obligation of Member States to exchange via a central register the information contained in the respective national registers concerning economic operators engaged in moving excise goods under duty suspension arrangements between Member States, to the movements of excise goods released for consumption in the territory of one Member State and moved to the territory of another Member State in order to be delivered there for commercial purposes;

- extends the scope of Regulation (EU) No 389/2012 so that the possibility of electronically validating the excise registration numbers of economic operators moving excise goods released for consumption in the territory of one Member State and moved to the territory of another Member State in order to be delivered there for commercial purposes.

Administrative cooperation in the field of excise duties: exchange of information maintained in the electronic registers concerning economic operators who move excise goods between Member States for commercial purposes

The Committee on Economic and Monetary Affairs adopted, under the consultation procedure, the report by Irene TINAGLI (S&D, IT) on the proposal for a Council regulation amending Regulation (EU) No 389/2012 as regards the exchange of information maintained in the electronic registers concerning economic operators who move excise goods between Member States for commercial purposes.

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

Council Regulation (EU) No 389/2012 lays down the legal basis for administrative cooperation in the field of excise duties between Member States. Each Member State maintains an electronic database containing registers with the data of the economic operators engaged in the movement of excise goods.

Intra-EU commercial movements of excise goods may be performed under suspension of excise duty (i.e. Duty Suspension) or after they are 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 (i.e. Duty Paid).

Currently, only movements under Duty Suspension are monitored by the computerised system.

With this proposal, Member States should align the procedure of exchanging the data of economic operators moving goods under Duty Suspension with the exchange of data of the economic operators moving goods under Duty Paid.

To align the date of application of this Regulation with the date of application of Chapter V, Section 2, of Directive (EU) 2020/262, and to allow the Member States adequate time to prepare for the changes resulting from this Regulation, it should apply from 13 February 2023.

Administrative cooperation in the field of excise duties: exchange of information maintained in the electronic registers concerning economic operators who move excise goods between Member States for commercial purposes

The European Parliament adopted by 625 votes to 3, with 2 abstentions, following a special legislative procedure (consultation), a legislative resolution on the proposal for a Council regulation amending Regulation (EU) No 389/2012 as regards the exchange of information maintained in the electronic registers concerning economic operators who move excise goods between Member States for commercial purposes.

Parliament approved the Commission proposal without amendments.

Council Regulation (EU) No 389/2012 establishes the legal basis for administrative cooperation between Member States. Each Member State maintains an electronic database containing registers with data of economic operators involved in the movement of excise goods. In the framework of administrative cooperation, Member States exchange, by means of a central register managed by the Commission, the data contained in these registers only in respect of economic operators moving products under duty suspension arrangements.

The proposal aims at broadening the scope of Articles 15, 19 and 20 of Council Regulation (EU) No 389/2012 so that Member States exchange information concerning all economic operators and not only those involved in the movement of excise goods under duty suspension arrangements. It will allow Member States to align the procedure for exchanging data on economic operators moving products under duty suspension with the procedure for exchanging data on economic operators moving products under duty-paid arrangements.