






# Procedure file

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

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

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

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
Modified legal basis	Rules of Procedure EP 150
Stage reached in procedure	Awaiting final decision
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	CES3104/2018	17/10/2018	ESC	

## 2018/0181(CNS) - 25/05/2018 Legislative proposal

**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.

## 2018/0181(CNS) - 11/09/2018 Committee report tabled for plenary, 1st reading/single reading

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.

## 2018/0181(CNS) - 03/10/2018 Text adopted by Parliament, 1st reading/single reading

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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.