

## VAT and excise duty Directives: inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application

2018/0124(CNS) - 08/05/2018 - Legislative proposal

**PURPOSE:** to include the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano into the customs territory of the EU and in the territorial application of Directive 2008/118/EC concerning the general arrangements for excise duty.

**PROPOSED ACT:** Council Directive.

**ROLE OF THE EUROPEAN PARLIAMENT:** the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

**BACKGROUND:** in July 2017, Italy requested that the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano be included in the customs territory of the Union as defined in Regulation (EU) No 952/2013 of the European Parliament and of the Council as well as in the territorial scope of [Council Directive 2008/118/EC](#) for the purposes of excise duty, whilst leaving these territories outside the territorial scope of [Council Directive 2006/112/EC](#) for the purposes of value added tax (the VAT Directive).

**CONTENT:** the proposal aims to include the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano into the customs territory of the EU and the territory of the Union to which Directive 2008/118/EC concerning the general arrangements for excise duty (the Excise Directive) applies.

The proposal to amend the excise Directive and the VAT Directive is strictly linked to the [amendment of the Union Customs Code](#). These amendments should apply from 1 January 2019.