



Partial losses due to the nature of the goods in intra EU movements

ECG 23 November 2022

DG TAXUD – Unit C2

Update

Presentation of the different steps:

- 1) Legislative mandate
- 2) Preparatory work
- 3) Discussion with all MS
- 4) Adopted legislation

Legislative mandate

Article 6(10) Directive 2020/262

‘The Commission shall adopt delegated acts in accordance with Article 51 **establishing the common partial loss thresholds** referred to in paragraph 7 of this Article and in Article 45(2) having regard, inter alia, to the nature of the goods, the physical and chemical characteristics of the goods, the ambient temperature during the movement, the distance of the movement or time consumed during movement, specifying the excise goods, the corresponding common partial loss threshold as a percentage of the total quantity and other relevant aspects related to transport of the goods.

In the absence of common partial loss thresholds, Member States shall continue to apply the national provisions’

Preparatory work

- **FPG on losses** with several MS (Q1/2020 – Q3/2021):
 - Information and better practices were shared
 - A proposal on common partial loss thresholds was drafted

Discussion with all MS

- Conclusions of the meeting in Q4/2021:
 - No agreement was reached on alcohol and energy products: **Member States shall continue to apply the national provisions'**
 - Manufactured tobacco: the common partial loss threshold is **0 %**

Adopted legislation

It shall apply from 13 February 2023.

- **Commission Delegated Regulation (EU) 2022/1636** of 5 July 2022 supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods
 - **Article 1:** Threshold for the loss due to the nature of the goods for manufactured tobacco products

The common partial loss threshold referred to in Articles 6(7) and 45(2) of Directive (EU) 2020/262 for manufactured tobacco, falling within the scope of Council Directive 2011/64/EU, is 0 %.

Thank you



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