



# General arrangements for excise duty – Update on legislative developments

ECG 23 November 2022

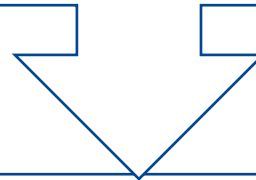
*DG TAXUD – Unit C2*

# Current EU legal framework on general arrangements

- Directive 2008/118/EC concerning the general arrangements for excise duty
  - Regulation 684/2009
  - Regulation 3649/92
  - Regulation 31/96
- Council Regulation 389/2012 on administrative cooperation
  - Implementing Regulation 612/2013
  - Implementing Regulation 2016/323

# New general arrangements Directive

Council Directive (EU) 2020/262 laying down the general arrangements for excise duty (recast) will apply as from 13 February 2023 and will repeal Directive 2008/118/EC



## New legal framework for excise general arrangements

Impact on provisions concerning authorised operators, holding and movement, etc.

Impact on existing legislation linked to Directive 2008/118/EC

# New general arrangements Directive

- Directive 2020/262 main novelties:

1

Alignment to Lisbon Treaty procedures (Delegated and Implementing Powers)

2

Computerisation (in EMCS) of B2B duty paid movements:

- B2B duty paid movements to align with duty suspension ones (e-SAD);
- New operator types.

# Future EU legal framework on general arrangements

- Directive (EU) 2020/262 laying down the general arrangements for excise duty (recast)
  - Delegated Regulation 2022/1636
  - Implementing Regulation 2022/1637
- Council Regulation 389/2012 on administrative cooperation (aligned to recast Directive)
  - Implementing Regulation 612/2013 (aligned to recast Directive)
  - Implementing Regulation 2016/323 (aligned to recast Directive)

# Changes in Regulations

- Directive 2020/262 gives to the Commission Delegated and Implementing powers to develop certain aspects. New acts will **apply as from 13/02/2023**:



## Commission Delegated Regulation (EU) 2022/1636

- establishing the structure and content of the documents exchanged in the context of movement of excise goods in duty suspension and B2B duty paid, and
- establishing a threshold for the losses due to the nature of the goods (tobacco products) in intra-EU movements.



## Commission Implementing Regulation (EU) 2022/1637

- use of documents (rules and procedures) in the context of movement of excise goods in duty suspension and B2B duty paid, and
- establishing the form to be used for the exemption certificate.

# Changes in Regulations

- New Regulations in general arrangements will repeal the existing ones

Commission Regulations to be repealed:

No 684/2009

No 3649/92

No 31/96

New Commission Regulations (13/02/23):

Delegated Regulation 2022/1636

Implementing Regulation 2022/1637

# Questions or comments?





Thank you