



Plenary sitting

A8-0010/2019

11.1.2019

*****I**
REPORT

on the proposal for a decision of the European Parliament and of the Council
on computerising the movement and surveillance of excise goods (recast)
(COM(2018)0341 – C8-0215/2018 – 2018/0187(COD))

Committee on Economic and Monetary Affairs

Rapporteur: Kay Swinburne

(Recast – Rule 104 of the Rules of Procedure)

(Simplified procedure – Rule 50(1) of the Rules of Procedure)

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the **■** symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

**on the proposal for a decision of the European Parliament and of the Council on computerising the movement and surveillance of excise goods (recast)
(COM(2018)0341 – C8-0215/2018 – 2018/0187(COD))**

(Ordinary legislative procedure – recast)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2018)0341),
 - having regard to Article 294(2) and Article 114(1) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0215/2018),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinion of the European Economic and Social Committee of 17 October 2018¹.
 - having regard to the Interinstitutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts²,
 - having regard to the letter of 18 December 2018 sent by the Committee on Legal Affairs to the Committee on Economic and Monetary Affairs in accordance with Rule 104(3) of its Rules of Procedure,
 - having regard to Rules 104 and 59 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A8-0010/2019),
- A. whereas, according to the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission, the Commission proposal does not include any substantive amendments other than those identified as such in the proposal and whereas, as regards the codification of the unchanged provisions of the earlier acts together with those amendments, the proposal contains a straightforward codification of the existing texts, without any change in their substance;
1. Adopts its position at first reading, taking over the Commission proposal and taking account of the recommendations of the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;

¹ Not yet published in the Official Journal.

² OJ C 77, 28.3.2002, p. 1.

3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

EXPLANATORY STATEMENT

This proposal accompanies the proposal for a Council Directive laying down the general arrangement for excise duty as regards the automation of the procedure for movements of excise goods which have been released for consumption in the territory of one Member State and that are moved to the territory of another Member State in order to be delivered for commercial purposes in that other Member State.

Decision No 1152/2003/EC is the founding decision for the computerised system (Excise Movement and Control System – EMCS). At the moment it covers only movements of excise goods under excise duty suspension. In order to allow the automation of the procedure for the movement of excise goods which have been released for consumption in the territory of one Member State and moved to the territory of another Member State in order to be delivered for commercial purposes in that other Member State, the Decision has to be modified. However, since most provisions of the Decisions are affected by such modification, the Decision should be recast in the interests of clarity.

The objective of the proposal is to extend the Excise Movement and Control System to intra EU movements of excise goods that are released for consumption, in order to simplify the procedure and allow for proper monitoring of such movements, and to provide a base for the governance of further automations of processes defined by Union excise legislation, where such automation is considered beneficial. In the absence of this proposal, the coordinated planning of the automation of the intra EU movement of excise goods that are released for consumption will not be possible.

The funding of the central project will be covered by the FISCALIS budget within the appropriations already foreseen in the official financial programming. No additional resources will be required from the EU budget. Moreover, this initiative does not intend to prejudge the Commission's proposal on the next Multiannual Financial Framework. The estimation of costs for administrations and economic operators are included in the impact assessment prepared for the recast of Directive 2008/118/EC.

Most of provisions of the Decision are affected by the modifications in order to have a wording of Decision more general which could give a possibility of automation of any procedure used for movements and surveillance of excisable goods.

ANNEX: LETTER FROM THE COMMITTEE ON LEGAL AFFAIRS

D(2018)49080

Mr Roberto GUALTIERI
Chair, Committee on Economic and Monetary Affairs
ASP 15G206
Brussels

Subject: **Proposal for a decision of the European Parliament and of the Council on computerising the movement and surveillance of excise goods (recast) COM(2018)0341 – C8-0215/2018 – 2018/0187(COD))**

Dear Chair,

The Committee on Legal Affairs has examined the proposal referred to above, pursuant to Rule 104 on Recasting, as introduced into the Parliament's Rules of Procedure.

Paragraph 3 of that Rule reads as follows:

“If the committee responsible for legal affairs considers that the proposal does not entail any substantive changes other than those identified as such in the proposal, it shall inform the committee responsible for the subject matter thereof.

In such a case, over and above the conditions laid down in Rules 169 and 170, amendments shall be admissible within the committee responsible for the subject-matter only if they concern those parts of the proposal which contain changes.

However, amendments to parts of the proposal which remain unchanged may, by way of exception and on a case-by-case basis, be accepted by the Chair of the committee responsible for the subject matter if he or she considers that this is necessary for pressing reasons relating to the internal logic of the text or because the amendments are inextricably linked to other admissible amendments. Such reasons must be stated in a written justification to the amendments.”

Following the opinion of the Consultative Working Party of the legal services of the Parliament, the Council and the Commission, which has examined the recast proposal, and in keeping with the recommendations of the rapporteur, the Committee on Legal Affairs considers that the proposal in question does not include any substantive changes other than those identified as such and that, as regards the codification of the unchanged provisions of the earlier acts with those changes, the proposal contains a straightforward codification of the existing texts, without any change in their substance.

In conclusion, at its meeting of 10 December 2018, the Committee on Legal Affairs, with 18

votes in favour, 0 votes against and 0 abstention¹, recommends that the Committee on Economic and Monetary Affairs, as the committee responsible, can proceed to examine the above proposal in accordance with Rule 104.

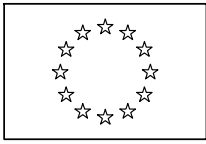
Yours sincerely,

Pavel Svoboda

Encl.: Opinion of the Consultative Working Party.

¹ The following Members were present: Joëlle Bergeron, Jean Marie Cavada, Kostas Chrysogonos, Sergio Gaetano Cofferati, Mady Delvaux, Mary Honeyball, Sajjad Karim, Sylvia Yvonne Kaufmann, António Marinho e Pinto, Julia Reda, Evelyn Regner, Pavel Svoboda, Axel Voss, Tiemo Wölken, Francis Zammit Dimech, Tadeusz Zwiefka, Kosma Złotowski, Luis de Grandes Pascual.

ANNEX: OPINION OF THE CONSULTATIVE WORKING PARTY OF THE LEGAL SERVICES OF THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE COMMISSION



GRUPE CONSULTATIF
DES SERVICES JURIDIQUES

Brussels, 29 November 2018

OPINION

**FOR THE ATTENTION OF THE EUROPEAN PARLIAMENT
THE COUNCIL
THE COMMISSION**

**Proposal for a decision of the European Parliament and of the Council on computerising the movement and surveillance of excise goods (recast)
COM(2018)0341 of 25.5.2018 – 2018/0187(COD)**

Having regard to the Inter-institutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts, and in particular to point 9 thereof, the Consultative Working Party consisting of the respective legal services of the European Parliament, the Council and the Commission met on 17 October 2018 for the purpose of examining the aforementioned proposal submitted by the Commission.

At that meeting¹, an examination of the proposal for a Decision of the European Parliament and of the Council recasting Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products resulted in the Consultative Working Party's establishing, by common accord, as follows.

1. The following should have been marked with the grey-shaded type generally used for identifying substantive changes:

- in recital 6, Article 1(1), Article 4(1) and (2), Article 5(2) and Article 6, the adding of the word '*extension*';
- in recital 7 and in Article 10(1) and (3), the adding of the word '*extending*'; - in recital 11, the replacement of the words '*the EMCS*' with the words '*a new extension of the computerised system*';
- in Article 1(2)(b), the replacement of the words '*products under excise duty suspension arrangements*' with '*excise goods*';

¹ The Consultative Working Party worked on the basis of the English language version of the proposal, being the master-copy language version of the text under discussion.

- the entire wording of Article 2;
 - in Article 6, the replacement of the word '*and*' with the words '*as relating*';
 - in Article 11(2), the adding of the word '*extend*'.
2. In the second sentence of recital 7, the replacement of the word '*excisable*' with '*excise*' should have been identified as a formal adaptation made to the current text of recital 12 of Decision No 1152/2003/EC.
3. In Article 3(2), the final words '*movements of excisable goods and goods subject to other duties and charges coming from or going to third countries*' should read '*movements of excise goods and goods subject to other duties and charges coming from or going to third countries*'.
4. In Article 11(2), the words '*modify*', '*extend*' and '*operate*' have been erroneously repeated twice. The first occurrence of those words should be removed.

In consequence, examination of the proposal has enabled the Consultative Working Party to conclude, without dissent, that the proposal does not comprise any substantive amendments other than those identified as such. The Working Party also concluded, as regards the codification of the unchanged provisions of the earlier act with those substantive amendments, that the proposal contains a straightforward codification of the existing legal text, without any change in its substance.

F. DREXLER
Jurisconsult

H. LEGAL
Jurisconsult

L. ROMERO REQUENA
Director General

PROCEDURE – COMMITTEE RESPONSIBLE

Title	Computerising the movement and surveillance of excise goods (recast)		
References	COM(2018)0341 – C8-0215/2018 – 2018/0187(COD)		
Date submitted to Parliament	25.5.2018		
Committee responsible Date announced in plenary	ECON 5.7.2018		
Committees asked for opinions Date announced in plenary	BUDG 5.7.2018	ITRE 5.7.2018	JURI 5.7.2018
Not delivering opinions Date of decision	BUDG 28.6.2018	ITRE 19.6.2018	
Rapporteurs Date appointed	Kay Swinburne 20.6.2018		
Simplified procedure - date of decision	10.1.2019		
Discussed in committee	10.1.2019		
Date adopted	10.1.2019		
Date tabled	11.1.2019		