



1.2.2019

NOTICE TO MEMBERS

(05/2019)

Subject: Proposal for a Council Directive laying down the general arrangements for excise duty (recast)
(COM(2018)0346 – C8-0381/2018 – 2018/0176(CNS))

The Interinstitutional agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts¹ requires a consultative working party of the legal services of Parliament, the Council and the Commission to consider any Commission proposal for recasting.

Please find attached the Consultative Working Party's opinion on the above proposal.

The Committee on Legal Affairs intends to state its views on the opinion at its meeting on 19 February 2019.

Annex

¹ OJ C 77, 28.3.2002, p. 1.



CONSULTATIVE WORKING PARTY
OF THE LEGAL SERVICES

Brussels, 23 January 2019

OPINION

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

**Proposal for a directive of the European Parliament and of the Council laying down the general arrangements for excise duty
COM(2018)0346 of 25.5.2018 – 2018/0176(CNS)**

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 28 November and on 6 and 13 December 2018 for the purpose of examining the aforementioned proposal submitted by the Commission.

At those meetings¹, an examination of the proposal for a Council Directive recasting Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC 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 47, the words '*or who dispatches or transports the goods on his or her own behalf*';
- after recital 52, the entire text of recital 36 of Directive 2008/118/EC;
- in Article 4, the adding of a new point 13;
- in Article 7(3), the replacement of the words '*release for consumption*' with the words '*departure from a duty suspension arrangement as referred to in paragraph 2(a)*';
- in Article 8(1)(d), the deletion of the words '*the person who declares the excise goods or on whose behalf they are declared upon importation*';
- in Article 11, first paragraph, the replacement of an existing reference to '*Article 33(6)*' with a new reference to '*Article 38(4)*';

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.

- in Article 13(1), the deletion of the initial words '*Without prejudice to Article 21(1)*';
 - in Article 16(2)(d), the adding of the word '*accounts*' after the words '*tax warehouse*';
 - in Article 17(5), the words '*and 2*';
 - in Article 25(3), third subparagraph, the replacement of the word '*it*' with the words '*the confirmation*';
 - in Article 30(1), the replacement of the word '*messages*' with the words '*electronic administrative documents*' and the adding of the words '*and of fallback documents referred to in Articles 27 and 28 in the context of*';
 - in Article 30(2), the replacement of the word '*messages*' with the words '*electronic administrative documents through the computerised system*';
 - the deletion of the entire text of current point (c) of Article 29(1) of Directive 2008/118/EC;
 - in Article 34(1), the deletion of the initial words '*Without prejudice to Article 36(1)*' and the adding of the final words '*of destination*';
 - in Article 34(5), the adding of the final words '*of destination*';
 - the deletion of the entire text of the second subparagraph of Article 36(1) of Directive 2008/118/EC.
2. In recital 47, the deletion of the words '*directly or indirectly*', currently appearing after the words '*dispatched or transported*' in recital 29 of Directive 2008/118/EC, should have been marked as a formal adaptation;
3. In Article 20(1)(ii), the word '*its*' should be deleted.
4. In Article 30(1), the reference erroneously made to '*Article 55*' should be replaced by a reference to '*Article 52*'.

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