Decision (EU) 2020/263 of the European Parliament and of the Council of 15 January 2020 on computerising the movement and surveillance of excise goods (recast)

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(recast)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 114(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee[(1)],

Acting in accordance with the ordinary legislative procedure[(2)],

Whereas:

(1) A number of amendments are to be made to Decision No 1152/2003/EC of the European Parliament and of the Council[(3)]. In the interests of clarity, that Decision should be recast.

(2) Council Directive (EU) 2020/262[(4)] provides that goods moving between the territories of the Member States under excise-duty suspension arrangements are to be accompanied by a document completed by the consignor.

(3) Commission Regulation (EC) No 684/2009[(5)] lays down the structure and content of the accompanying document referred to in Directive (EU) 2020/262 and the procedure for its use.

(4) In order to improve checks and allow the movement of excise goods inside the Union to be simplified, a computerised system was established by means of Decision No 1152/2003/EC.

(5) It is necessary to further maintain and develop the computerised system for monitoring the movement of excise goods in order to allow Member States to obtain real-time information on such movement and to carry out the requisite manual and automated checks, including checks during the movement of excise goods within the meaning of Chapters IV and V of Directive (EU) 2020/262 and Chapter IV of Council Regulation (EU) No 389/2012[(6)].

(6) The modification, extension and operation of the computerised system should allow the intra-Union movement of excise goods under duty suspension as well as the movement of excise goods which have already been released for consumption in the territory of

Changes to legislation: *There are currently no known outstanding effects for the Decision (EU) 2020/263 of the European Parliament and of the Council. (See end of Document for details)*

one Member State and are moved to the territory of another Member State in order to be delivered for commercial purposes.

(7) Modifying and extending the computerised system serves to enhance the internal-market aspects of the movement of excise goods. Any fiscal aspects relating to the movement of excise goods should be addressed by amending Directive (EU) 2020/262 or Regulation (EU) No 389/2012. This Decision does not prejudice the legal basis of any future amendments to Directive (EU) 2020/262 or Regulation (EU) No 389/2012.

(8) It is necessary to define the division between the Union and non-Union components of the computerised system, as well as the respective duties of the Commission and the Member States with regard to the system's development and deployment. In that context, the Commission, assisted by the relevant Committee, should fulfil a major role in coordinating, organising and managing the system.

(9) In order to ensure uniform conditions for the implementation of the measures necessary for the modification, extension and operation of the computerised system, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[7].

(10) Arrangements should be made for evaluating the implementation of the computerised system for monitoring excise goods.

(11) Before a new extension of the computerised system is operational, and given the problems which have been experienced, the Commission, in collaboration with Member States, and taking account of the views of the trade sectors concerned, should investigate whether any current paper-based systems are still suitable.

(12) The costs of the computerised system should be shared between the Union and the Member States.

(13) Due to the size and complexity of the computerised system, it is necessary that both the Union and the Member States provide human and financial resources for the development and deployment of the system. In developing the national components, Member States should apply the principles laid down for electronic government systems and should treat the economic operators in the same way as in the other fields where computer systems are set up. In particular, they should allow the economic operators, especially the small and medium-sized enterprises active in this sector, to use the national components at the lowest possible cost, and they should promote all measures aimed at preserving their competitiveness.

(14) Since the objective of this Decision, namely to provide a basis for the governance of further automations of processes set out in Union legislation on excise duties, cannot be sufficiently achieved by the Member States but can rather, by reason of ensuring the proper functioning of the internal market, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Decision does not go beyond what is necessary in order to achieve that objective,

HAVE ADOPTED THIS DECISION:

Article 1

1 This Decision makes provision for the management of the modification, extension and operation of the computerised system used for the movement and surveillance of excise goods referred to in Article 1(1) of Directive (EU) 2020/262 ('the computerised system').

2 The computerised system is intended to:

a permit the electronic transmission of the administrative documents provided for in Directive (EU) 2020/262 and Regulation (EU) No 389/2012, and the improvement of checks;

b improve the functioning of the internal market, by simplifying the intra-Union movement of excise goods and by affording Member States the possibility of monitoring the flows in real time and of carrying out the requisite checks where necessary.

Article 2

Activities relating to the initiation of extension of the computerised system shall begin by 10 February 2021.

Article 3

1 The computerised system shall be made up of Union and non-Union components.

2 The Commission shall ensure that in work on the Union components of the computerised system every attention is paid to reusing existing systems as much as possible and ensuring that the computerised system is compatible with other relevant Commission and Member State computerised systems, with the objective of creating an integrated set of computerised systems for the surveillance both of intra-Union movements of excise goods and of movements of excise goods and goods subject to other duties and charges coming from or going to third countries.

3 The Union components of the computerised system shall be the common specifications, the technical products, the services of the Common Communications Network/ Common Systems Interface network, and the coordination services used by all the Member States, to the exclusion of any variant or special feature of any such services designed to meet national requirements.

4 The non-Union components of the computerised system shall be the national specifications, the national databases forming part of the computerised system, network connections between the Union and non-Union components and any software or equipment which a Member State considers necessary to ensure full use of the computerised system throughout its administration.

Article 4

1 The Commission shall coordinate the modification, extension and operation of the Union and non-Union components of the computerised system, and in particular:

a the infrastructure and tools needed to guarantee the computerised system's internal links and overall interoperability;

b the development of a security policy of the highest standard possible in order to prevent unauthorised access to data and to guarantee the integrity of the computerised system;

c the instruments for the exploitation of data to combat fraud.

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2 To achieve the aims set out in paragraph 1, the Commission shall conclude the necessary contracts for the modification and extension of the Union components of the computerised system and shall, in cooperation with the Member States meeting within the Committee referred to in Article 7(1), draw up a master plan and management plans required for the modification, extension and operation of the computerised system.

The master plan and the management plans shall specify the initial and routine tasks which the Commission and each Member State are to perform. The management plans shall specify the completion dates for the tasks required for carrying out each project identified in the master plan.

Article 5

1 Member States shall complete, by the date specified in the management plans referred to in Article 4(2), the initial and routine tasks allocated to them.

They shall report to the Commission on the results of each task and the date of its completion. The Commission shall in turn inform the Committee referred to in Article 7(1) thereof.

2 Member States shall not take any action relating to the modification, extension or operation of the computerised system that might affect its internal links and overall interoperability or its functioning as a whole.

Any measure that a Member State wishes to take that could affect either the computerised system's internal links and overall interoperability or its functioning as a whole shall be taken with the prior agreement of the Commission.

3 Member States shall inform the Commission regularly of any measure they have taken to enable their respective administrations to make full use of the computerised system. The Commission shall in turn inform the Committee referred to in Article 7(1) thereof.

Article 6

The Commission shall adopt implementing acts establishing the measures necessary for the modification, extension and operation of the computerised system as relating to the matters referred to in Article 4(1) and the second subparagraph of Article 5(2). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 7(2). Those implementing acts shall not affect the Union provisions in relation to the raising and checking of indirect taxes or administrative cooperation and mutual assistance in matters of indirect taxation.

Article 7

1 The Commission shall be assisted by the Committee on Excise Duty. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2 Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

Article 8

1 The Commission shall verify that the measures financed from the general budget of the European Union are being carried out correctly and in compliance with the provisions of this Decision.

It shall regularly, in collaboration with the Member States, meeting in the Committee referred to in Article 7(1), monitor the various development and deployment stages of