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COMMISSION STAFF WORKING DOCUMENT
EXECUTIVE SUMMARY OF THE IMPACT ASSESSMENT

Accompanying the document

Proposal for a Council Directive

laying down the general arrangements for excise duty (recast)

{COM(2018) 346 final} - {SEC(2018) 255 final} - {SWD(2018) 260 final}

Executive Summary Sheet

Impact assessment on a Proposal for a Council Directive concerning the general arrangements for excise duty and repealing Directive 2008/118/EC (recast).

A. Need for action

Why? What is the problem being addressed?

Whereas Directive 2008/118/EC is seen by Member States and Economic operators as an enormous improvement on its predecessor Directive 92/12/EEC several areas for improvement were identified:

- lack of synchronisation of excise and customs procedures
- duty paid business-to-business procedures (100,000 per year) are still paper-based
- some provisions lead to different procedures being used in Member States and consequently to complexity for Economic Operators

What is this initiative expected to achieve?

The initiative seeks to keep a balance between the need to facilitate legitimate cross-border trade and the need to ensure that effective controls and monitoring are in place so that the excise debt is collected.

What is the value added of action at the EU level?

An absence of action at EU level for excise-customs interactions and exceptional situations Member States might implement different rules creating uncertainty and costs to economic operators.

The paper-based procedures for the duty paid business-to-business movements cannot be improved without EU-wide coordination because of the need to share common data and to use common interoperability standards.

B. Solutions

What legislative and non-legislative policy options have been considered? Is there a preferred choice or not? Why?

The following table summarises which solution(s) is envisaged for which problem:

	Excise-customs interactions	Duty paid business-to-business	Exceptional situations
Synchronisation	X		
Data cross-check	X		
Automation		X	
Common Rules	X	X	X

Who supports which option?

Member States support options on excise-customs data cross-checks and duty paid business-to-business automation, especially if they have a high volume of movements or if they have high excise duty rate because they are expected to reduce administrative costs and decrease fraud.

Economic Operators support options on duty paid business-to-business automation and all preferred common rules as these options are expected to reduce their costs for cross-border trade.

C. Impacts of the preferred option

What are the benefits of the preferred option (if any, otherwise main ones)?

The yearly benefits for Member States and Economic Operators are assessed at 14.55 and 32.27 million euros respectively.

What are the costs of the preferred option (if any, otherwise main ones)?

Business to business automation: one-off initial costs and yearly recurrent costs for Member States are assessed at 21.52 million euros.

One-off initial costs and yearly recurrent costs for Economic Operators are assessed at 18.85 million euros.

How will businesses, SMEs and micro-enterprises be affected?

The automation of duty paid business-to-business procedures is expected to have a positive impact on SMEs as

they are the main users of this procedure.
Common requirements for alternate proof of exit and exceptional situations may have a positive impact on SMEs as will reduce the overhead of disputes with other Member States than the one of establishment and may increase competitiveness of SMEs.

Will there be significant impacts on national budgets and administrations?

Beside the costs and benefits referred to in the previous sections, no significant impact is expected on national budgets and administrations.

Will there be other significant impacts?

No impact is expected on other policies, such as fundamental rights, health or environment.
No impact is expected either on other stakeholders, such as citizens or consumers.

D. Follow up

When will the policy be reviewed?

The Commission will prepare a retrospective evaluation of the functioning of the new legislation five years after its entry into force.