# Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

## CHAPTER VIII U.K.

## TRANSITIONAL AND FINAL PROVISIONS

### *Article 45* U.K.

1 By 1 April 2013, the Commission shall submit to the European Parliament and the Council a report on the implementation of the computerised system and, in particular, on the obligations referred to in Article 21(6) and on the procedures applicable should the system be unavailable.

2 By 1 April 2015, the Commission shall submit to the European Parliament and the Council a report on the implementation of this Directive.

3 The reports set out in paragraphs 1 and 2 shall be based in particular on the information provided by the Member States.

### *Article 46* U.K.

1 Until 31 December 2010, Member States of dispatch may continue to allow movements of excise goods under a duty suspension arrangement which were initiated under cover of the formalities set out in Article 15(6) and Article 18 of Directive 92/12/EEC.

Those movements, as well as their discharge, shall be subject to the provisions referred to in the first subparagraph as well as to Article 15(4) and (5) and Article 19 of Directive 92/12/EEC. Article 15(4) of that Directive shall apply with regard to all the guarantors designated in accordance with Article 18(1) and (2) of this Directive.

Articles 21 to 27 of this Directive shall not apply to those movements.

2 Movements of excise goods which were initiated before 1 April 2010 shall be carried out and discharged in accordance with the provisions of Directive 92/12/EEC.

This Directive shall not apply to those movements.

### *Article 47* U.K.

1 Directive 92/12/EEC is repealed with effect from 1 April 2010.

However, it shall continue to apply within the limits and for the purposes defined in Article 46.

2 References to the repealed Directive shall be construed as references to this Directive.

### *Article 48* U.K.

1 Member States shall adopt and publish, not later than 1 January 2010, the laws, regulations and administrative provisions necessary to comply with this Directive with effect from 1 April 2010. They shall forthwith communicate to the Commission the text of such laws, regulations and administrative provisions together with a table showing the correlation between them and this Directive.

**Status:** *EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

When they are adopted by Member States, these measures shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

2 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

*Article 49* U.K.

This Directive shall enter into force on the day following its publication in the *Official Journal of the European Union*.

*Article 50* U.K.

This Directive is addressed to the Member States.