

Council Directive (EU) 2020/262 of 19 December 2019
laying down the general arrangements for excise duty (recast)

CHAPTER VIII

Reporting and transitional and final provisions

Article 53

Reporting on the implementation of this Directive

Every five years the Commission shall submit a report on the implementation of this Directive to the European Parliament and the Council. The first report shall be submitted three years after the application date of this Directive at the latest.

In particular, the first report shall assess the application and impact of national provisions adopted and applied pursuant to Article 32, taking into account relevant evidence of impact of these provisions as regards cross-border effects, fraud, avoidance, evasion or abuse, impact on smooth functioning of internal market and public health.

Member States shall, upon request, submit to the Commission available relevant information required to establish the report.

The report shall be accompanied by a legislative proposal, if appropriate.

Article 54

Transitional provisions

Member States shall allow the receipt of excise goods under the formalities set out in Articles 33, 34 and 35 of Directive 2008/118/EC until 31 December 2023.

The notifications referred to in Articles 21(5) of this Directive may be made by means other than the computerised system until 13 February 2024.

Article 55

Transposition

1 Member States shall adopt and publish, by 31 December 2021, the laws, regulations and administrative provisions necessary to comply with Articles 2, 3, 6, 12, 16, 17, Articles 19 to 22, Articles 25 to 29, Articles 33 to 46, and Articles 54 and 55 and Article 57. They shall immediately communicate the text of those measures to the Commission.

Subject to Article 54, they shall apply those measures as from 13 February 2023.

When Member States adopt those measures, they shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. They shall also include a statement that references in existing laws, regulations and administrative provisions to the Directive repealed by this Directive

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shall be construed as references to this Directive. Member States shall determine how such reference is to be made and how that statement is to be formulated.

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 56

Repeal

Directive 2008/118/EC, as amended by the acts listed in Annex I, Part A, is repealed with effect from 13 February 2023, without prejudice to the obligations of the Member States relating to the time limits for the transposition into national law and the dates of application of the Directives set out in Annex I, Part B.

References to the repealed Directive shall be construed as references to this Directive and shall be read in accordance with the correlation table in Annex II.

Article 57

Entry into force and application

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

Articles 1, 4, 5, Articles 7 to 11, Articles 13 to 15, Articles 18, 23, 24, Articles 30 to 32, Articles 47 to 53, Article 56 and Article 58 shall apply from 13 February 2023.

Article 58

Addressees

This Directive is addressed to the Member States.