

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.