

Brussels, 14 November 2025  
(OR. en)

15411/25

FISC 314  
ECOFIN 1517  
DELECT 172

**COVER NOTE**

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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 12 November 2025

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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No. Cion doc.: C(2025) 7541 final

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Subject: COMMISSION DELEGATED REGULATION (EU) .../...  
of 12.11.2025  
amending Delegated Regulation (EU) 2022/1636 as regards the data of  
the documents exchanged in the context of movement of excise goods

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Delegations will find attached document C(2025) 7541 final.

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Encl.: C(2025) 7541 final



Brussels, 12.11.2025  
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**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 12.11.2025**

**amending Delegated Regulation (EU) 2022/1636 as regards the data of the documents  
exchanged in the context of movement of excise goods**

## **EXPLANATORY MEMORANDUM**

### **1. CONTEXT OF THE DELEGATED ACT**

Council Directive (EU) 2020/262 of 19 December 2019 establishes the general arrangements for excise duty.

Council Directive (EU) 2020/262 empowers the Commission to adopt delegated acts establishing the structure and content of the electronic administrative documents exchanged through the computerised system for the purposes of Articles 20 to 25.

Pursuant to Directive (EU) 2020/262, the computerised system was modified to include the movement of excise goods that are exported outside the Union and the movement of excise goods which have been released for consumption in the territory of one Member State that are moved to the territory of another Member State in order to be delivered there for commercial purposes. Following these changes, certain data elements of the administrative documents have become obsolete or required a modification. These modifications will come into effect in February 2026. Delegated Regulation (EU) 2022/1636 should therefore be amended accordingly, to lay down the changes in the structure and content of the administrative documents.

### **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

Before adopting a delegated act, the Commission consulted experts designated by each Member State in the Indirect Tax Expert Group, in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

The Commission discussed the draft delegated regulation with experts nominated by the Member States in meeting of the Indirect Tax Expert Group held in September 2025 and took account of the views and positions expressed during the consultation.

Feedback from Member States on the draft Delegated Regulation was collected for three weeks (31/07/2025 - 27/08/2025) and the comments received during this period were integrated in the final text.

### **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

The Delegated act establishes the structure and content of the electronic administrative documents exchanged through the computerised system and which are referred in Articles 20 to 25 and Articles 36 and 37 of Council Directive (EU) 2020/262.

In order to allow Member States adequate time to prepare for those changes, and to align the application date of this Regulation with the date in which the new version of the computerised system referred to in Decision (EU) 2020/263 becomes operational, this Regulation should apply from 12 February 2026.

# COMMISSION DELEGATED REGULATION (EU) .../...

of 12.11.2025

## amending Delegated Regulation (EU) 2022/1636 as regards the data of the documents exchanged in the context of movement of excise goods

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty<sup>1</sup>, and in particular Article 29(1) and Article 43(1) thereof,

Whereas:

- (1) Under Directive (EU) 2020/262, the Commission is to establish the structure and content of administrative documents exchanged through the computerised system referred to in Article 1 of Decision (EU) 2020/263 of the European Parliament and of the Council<sup>2</sup> ('the computerised system').
- (2) The structure and content of those documents is laid down in Annex I and Annex II of Delegated Regulation (EU) 2022/1636<sup>3</sup> to ensure a uniform completion of the necessary formalities and facilitate the supervision of movements of excise goods.
- (3) Pursuant to Directive (EU) 2020/262, the computerised system was modified to include the movement of excise goods that are exported outside the Union and the movement of excise goods which have been released for consumption in the territory of one Member State that are moved to the territory of another Member State in order to be delivered there for commercial purposes. Following these changes, certain data elements of the administrative documents have become obsolete or required a modification. The computerised system should be revised to correct any inconsistencies that have been detected.
- (4) Delegated Regulation (EU) 2022/1636 should therefore be amended accordingly, to lay down the changes in the structure and content of the administrative documents.
- (5) In order to allow Member States adequate time to prepare for those changes, and to align the application date of this Regulation with the date in which the new version of the computerised system referred to in Decision (EU) 2020/263 becomes operational, this Regulation should apply from 12 February 2026,

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<sup>1</sup> OJ L 58, 27.2.2020, p. 4, ELI: <http://data.europa.eu/eli/dir/2020/262/oj>.

<sup>2</sup> 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 (OJ L 58, 27.2.2020, p. 43, ELI: <http://data.europa.eu/eli/dec/2020/263/oj>).

<sup>3</sup> Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022 supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods (OJ L 247, 23.9.2022, p. 2, [http://data.europa.eu/eli/reg\\_del/2022/1636/oj](http://data.europa.eu/eli/reg_del/2022/1636/oj)).

HAS ADOPTED THIS REGULATION:

*Article 1*

Annex I to Delegated Regulation (EU) 2022/1636 is replaced by the text set out in the Annex to this Regulation.

*Article 2*

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

It shall apply from 12 February 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12.11.2025

*For the Commission*  
*The President*  
*Ursula VON DER LEYEN*