

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

CHAPTER VIII

TRANSITIONAL AND FINAL PROVISIONS

Article 45

- 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.