



Brussels, 25.5.2018  
COM(2018) 346 final

ANNEXES 1 to 2

**ANNEXES**

**to the**

**Proposal for a Council Directive**

**laying down the general arrangements for excise duty (recast)**

{SEC(2018) 255 final} - {SWD(2018) 260 final} - {SWD(2018) 261 final}

## ANNEX I

### Part A

Repealed Directive  
with list of the successive amendments thereto  
(referred to in Article 57)

Council Directive 2008/118/EC	(OJ L 9, 14.1.2009, p. 12)
Council Directive 2010/12/EU	(OJ L 50, 27.2.2010, p. 1)
Treaty of Accession of Croatia	(OJ L 112, 24.4.2012, p. 10)
Council Directive 2013/61/EU	(OJ L 353, 28.12.2013, p. 5)

### Part B

Time-limits for transposition into national law and date of application  
(referred to in Article 57)

Directive	Time-limit for transposition	Date of application
2008/118/EC	1 January 2010	1 April 2010
2010/12/EU	1 January 2011	
2013/61/EU	1 January 2014	

**ANNEX II**  
**CORRELATION TABLE**

Directive 2008/118/EC	This Directive
Articles 1 and 2	Articles 1 and 2
Article 3(1), (2) and (3)	Article 3(1), (2) and (3)
Article 3(4)	–
–	Article 3(4)
Article 4, introductory wording	Article 4, introductory wording
Article 4(1) to (5)	Article 4(1) to (5)
Article 4(6)	–
Article 4(7)	Article 4(6)
Articles 4(8) to (11)	Articles 4(7) to (10)
–	Article 4(11) and (12)
Article 36(1), subparagraph 2	Article 4(13)
Article 5(1) and (2)	Article 5(1) and (2)
Article 5(3), introductory wording	Article 5(3), introductory wording
Article 5(3)(a) to (e)	Article 5(3)(a) to (e)
Article 5(3)(f) and (g)	–
Article 5(4), (5) and (6)	Article 5(4), (5) and (6)
Article 6	Article 6

Article 7(1) to (4), first and second subparagraph	Article 7(1) to (4), first and second subparagraph
Article 7(4), third subparagraph	Article 7(6), first subparagraph
Article 7(5)	–
–	Article 7(5)
–	Article 7(6), second subparagraph
–	Article 7(7)
Articles 8 to 12	Articles 8 to 12
Article 13(1)	Article 13(1)
Article 13(2)	–
–	Article 13(2) and (3)
Article 13(3)	Article 13(4)
Article 14(1), (2) and (3)	Article 14(1), (2) and (3)
Article 14(4)	–
Article 14(5)	Article 14(4)
Article 15 and 16	Article 15 and 16
Article 17(1), introductory wording	Article 17(1), introductory wording
Article 17(1)(a), introductory wording	Article 17(1)(a), introductory wording
Article 17(1)(a)(i) to (iv)	Article 17(1)(a)(i) to (iv)

–	Article 17(1)(a)(v)
Article 17(1)(b)	Article 17(1)(b)
–	Article 17(2) and (3)
Article 17(2)	Article 17(4)
Article 17(3)	Article 17(5)
Article 18(1)	Article 18(1)
–	Article 18(2)
Article 18(2)	Article 18(3)
Article 18(3), first sentence	Article 18(4)
Article 18(4)	Article 18(5)
Article 18(3), second sentence	Article 18(6)
Article 19	Article 19
Article 20(1)	Article 20(1)
Article 20(2)	Article 20(2)(i) and (ii)
–	Article 20(2)(iii)
Article 21(1) to (4)	Article 21(1) to (4)
Article 21(5)	Article 22(1)
Article 21(6)	Article 21(5)

Article 21(7)	Article 21(6)
Article 21(8)	Article 21(7), first sentence
-	Article 21(7), second sentence
–	Article 22(2) to (5)
Article 22	Article 23(1) and (2)
–	Article 23(3)
Article 23, first paragraph, introductory wording	Article 24(1), introductory wording
Article 23, first paragraph, point 1	Article 24(1)(a)
Article 23, first paragraph, point 2	Article 24(1)(b)
Article 23, first paragraph, point 3	Article 24(1)(c)
Article 23, second paragraph	Article 24(2)
Article 24	Article 25
Article 25(1)	Article 26(1)
–	Article 26(2)
Article 25(2)	Article 26(3), first, second and third sentence
Article 25(3)	Article 26(3), fourth sentence
Article 26(1) to (2)	Article 27(1) to (2)
Article 26(3)	-

Article 26(4) and (5)	Article 27(3) and (4)
–	Article 27(5)
Article 27	Article 28
Article 28(1)	Article 29(1)
Article 28(2), first and second subparagraph	Article 29(2) and (3)
–	Article 29(4)
Article 28(2), third subparagraph	Article 29(5)
Article 29	Article 30
Article 30	Article 31
Article 31	Article 32
Article 32	Article 33
Article 33(1)	Article 34(1) and (2)
–	Article 34(3) and (4)
Article 33(2)	Article 34(5)
Article 33(3) and (4)	–
-	Article 35(1)
Article 33(5)	Article 35(2)
Article 33(6)	Article 38(4)



Article 34(1)	Article 36(1)
Article 34(2)(a), (b) and (c)	Article 36(2)(a), (b) and (c)
Article 34(2), second subparagraph	–
–	Article 36(3) to (7)
–	Article 37 to 42
Article 35	Article 43
–	Article 44
Article 36(1), first subparagraph	Article 45(1), first subparagraph
Article 36(1), second subparagraph	Article 45(13)
Article 36(2) to (6)	Article 45(2) to (6)
Article 37(1), first subparagraph	Article 46(1) first subparagraph
-	Article 46(1), second subparagraph
-	Article 46(2)
Article 37(1), second subparagraph	Article 46(3), first subparagraph
Article 37(1), third subparagraph	Article 46(3), second subparagraph
Article 37(2)	–
Article 38	Article 47
-	Article 47(3), first subparagraph, second sentence

Article 39	Article 48
Article 40	Article 49
Article 41	Article 50
Article 42	Article 51
–	Article 52
Article 43	Article 53
Article 44	–
–	Articles 54, and 55
Articles 45 and 46	–
Article 47	Article 57
Article 48	Article 56
Article 49	Article 58
Article 50	Article 59
–	Annex I
–	Annex II