



Bruxelles, le 25.5.2018  
COM(2018) 346 final

ANNEXES 1 to 2

**ANNEXES**

**de la**

**Proposition de directive du Conseil**

**établissant le régime général d'accise (refonte)**

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

## ANNEXE I

### Partie A

Directive abrogée  
avec la liste de ses modifications successives  
(visées à l'article 57)

|                                  |                                |
|----------------------------------|--------------------------------|
| Directive 2008/118/CE du Conseil | (JO L 9 du 14.1.2009, p. 12)   |
| Directive 2010/12/UE du Conseil  | (JO L 50 du 27.2.2010, p. 1)   |
| Traité d'adhésion de la Croatie  | (JO L 112 du 24.4.2012, p. 10) |
| Directive 2013/61/UE du Conseil  | (JO L 353 du 28.12.2013, p. 5) |

### Partie B

Délai de transposition en droit interne et date d'application  
(visées à l'article 57)

| Directive   | Date limite de transposition | Date d'application         |
|-------------|------------------------------|----------------------------|
| 2008/118/CE | 1 <sup>er</sup> janvier 2010 | 1 <sup>er</sup> avril 2010 |
| 2010/12/UE  | 1 <sup>er</sup> janvier 2011 |                            |
| 2013/61/UE  | 1 <sup>er</sup> janvier 2014 |                            |

**ANNEXE II**

**TABLEAU DE CORRESPONDANCE**

| Directive 2008/118/CE                        | Présente directive                           |
|--|--|
| Articles 1 <sup>er</sup> et 2                | Articles 1 <sup>er</sup> et 2                |
| Article 3, paragraphes 1, 2 et 3             | Article 3, paragraphes 1, 2 et 3             |
| Article 3, paragraphe 4                      | –  |
| –  | Article 3, paragraphe 4                      |
| Article 4, phrase introductive               | Article 4, phrase introductive               |
| Article 4, paragraphes 1 à 5                 | Article 4, paragraphes 1 à 5                 |
| Article 4, paragraphe 6                      | –  |
| Article 4, paragraphe 7                      | Article 4, paragraphe 6                      |
| Article 4, paragraphes 8 à 11                | Article 4, paragraphes 7 à 10                |
| –  | Article 4, paragraphes 11 et 12              |
| Article 36, paragraphe 1, second alinéa      | Article 4, paragraphe 13                     |
| Article 5, paragraphes 1 et 2                | Article 5, paragraphes 1 et 2                |
| Article 5, paragraphe 3, phrase introductive | Article 5, paragraphe 3, phrase introductive |
| Article 5, paragraphe 3, points a) à e)      | Article 5, paragraphe 3, points a) à e)      |
| Article 5, paragraphe 3, points f) et g)     | –  |
| Article 5, paragraphes 4, 5 et 6             | Article 5, paragraphes 4, 5 et 6             |
| Article 6                                    | Article 6                                    |

|   |   |
|---|---|
| Article 7, paragraphes 1 à 4, premier et deuxième alinéas | Article 7, paragraphes 1 à 4, premier et deuxième alinéas |
| Article 7, paragraphe 4, troisième alinéa                 | Article 7, paragraphe 6, premier alinéa                   |
| Article 7, paragraphe 5                                   | –   |
| –   | Article 7, paragraphe 5                                   |
| –   | Article 7, paragraphe 6, second alinéa                    |
| –   | Article 7, paragraphe 7                                   |
| Articles 8 à 12   | Articles 8 à 12   |
| Article 13, paragraphe 1                                  | Article 13, paragraphe 1                                  |
| Article 13, paragraphe 2                                  | –   |
| –   | Article 13, paragraphes 2 et 3                            |
| Article 13, paragraphe 3                                  | Article 13, paragraphe 4                                  |
| Article 14, paragraphes 1, 2 et 3                         | Article 14, paragraphes 1, 2 et 3                         |
| Article 14, paragraphe 4                                  | –   |
| Article 14, paragraphe 5                                  | Article 14, paragraphe 4                                  |
| Articles 15 et 16   | Articles 15 et 16   |
| Article 17, paragraphe 1, phrase introductive             | Article 17, paragraphe 1, phrase introductive             |
| Article 17, paragraphe 1, point a), phrase introductive   | Article 17, paragraphe 1, point a), phrase introductive   |

|   |   |
|---|---|
| Article 17, paragraphe 1, point a) i) à iv) | Article 17, paragraphe 1, point a) i) à iv) |
| –   | Article 17, paragraphe 1, point a) v)       |
| Article 17, paragraphe 1, point b)          | Article 17, paragraphe 1, point b)          |
| –   | Article 17, paragraphes 2 et 3              |
| Article 17, paragraphe 2                    | Article 17, paragraphe 4                    |
| Article 17, paragraphe 3                    | Article 17, paragraphe 5                    |
| Article 18, paragraphe 1                    | Article 18, paragraphe 1                    |
| –   | Article 18, paragraphe 2                    |
| Article 18, paragraphe 2                    | Article 18, paragraphe 3                    |
| Article 18, paragraphe 3, première phrase   | Article 18, paragraphe 4                    |
| Article 18, paragraphe 4                    | Article 18, paragraphe 5                    |
| Article 18, paragraphe 3, seconde phrase    | Article 18, paragraphe 6                    |
| Article 19                                  | Article 19                                  |
| Article 20, paragraphe 1                    | Article 20, paragraphe 1                    |
| Article 20, paragraphe 2                    | Article 20, paragraphe 2, points i) et ii)  |
| –   | Article 20, paragraphe 2, point iii)        |
| Article 21, paragraphes 1 à 4               | Article 21, paragraphes 1 à 4               |
| Article 21, paragraphe 5                    | Article 22, paragraphe 1                    |

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|---|---|
| Article 21, paragraphe 6                        | Article 21, paragraphe 5  |
| Article 21, paragraphe 7                        | Article 21, paragraphe 6  |
| Article 21, paragraphe 8                        | Article 21, paragraphe 7, première phrase                         |
| –   | Article 21, paragraphe 7, deuxième phrase                         |
| –   | Article 22, paragraphes 2 à 5                                     |
| Article 22                                      | Article 23, paragraphes 1 et 2                                    |
| –   | Article 23, paragraphe 3  |
| Article 23, premier alinéa, phrase introductive | Article 24, paragraphe 1, phrase introductive                     |
| Article 23, premier alinéa, point 1)            | Article 24, paragraphe 1, point a)                                |
| Article 23, premier alinéa, point 2)            | Article 24, paragraphe 1, point b)                                |
| Article 23, premier alinéa, point 3)            | Article 24, paragraphe 1, point c)                                |
| Article 23, second alinéa                       | Article 24, paragraphe 2  |
| Article 24                                      | Article 25  |
| Article 25, paragraphe 1                        | Article 26, paragraphe 1  |
| –   | Article 26, paragraphe 2  |
| Article 25, paragraphe 2                        | Article 26, paragraphe 3, première, deuxième et troisième phrases |
| Article 25, paragraphe 3                        | Article 26, paragraphe 3, quatrième phrase                        |

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|---|--------------------------------|
| Article 26, paragraphes 1 à 2                         | Article 27, paragraphes 1 à 2  |
| Article 26, paragraphe 3                              | –                              |
| Article 26, paragraphes 4 et 5                        | Article 27, paragraphes 3 et 4 |
| –   | Article 27, paragraphe 5       |
| Article 27  | Article 28                     |
| Article 28, paragraphe 1                              | Article 29, paragraphe 1       |
| Article 28, paragraphe 2, premier et deuxième alinéas | Article 29, paragraphes 2 et 3 |
| –   | Article 29, paragraphe 4       |
| Article 28, paragraphe 2, troisième alinéa            | Article 29, paragraphe 5       |
| Article 29  | Article 30                     |
| Article 30  | Article 31                     |
| Article 31  | Article 32                     |
| Article 32  | Article 33                     |
| Article 33, paragraphe 1                              | Article 34, paragraphes 1 et 2 |
| –   | Article 34, paragraphes 3 et 4 |
| Article 33, paragraphe 2                              | Article 34, paragraphe 5       |
| Article 33, paragraphes 3 et 4                        | –                              |
| –   | Article 35, paragraphe 1       |



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|---|---|
| Article 33, paragraphe 5                      | Article 35, paragraphe 2                      |
| Article 33, paragraphe 6                      | Article 38, paragraphe 4                      |
| Article 34, paragraphe 1                      | Article 36, paragraphe 1                      |
| Article 34, paragraphe 2, points a), b) et c) | Article 36, paragraphe 2, points a), b) et c) |
| Article 34, paragraphe 2, second alinéa       | –   |
| –   | Article 36, paragraphes 3 à 7                 |
| –   | Articles 37 à 42                              |
| Article 35                                    | Article 43                                    |
| –   | Article 44                                    |
| Article 36, paragraphe 1, premier alinéa      | Article 45, paragraphe 1, premier alinéa      |
| Article 36, paragraphe 1, second alinéa       | Article 45, paragraphe 13                     |
| Article 36, paragraphes 2 à 6                 | Article 45, paragraphes 2 à 6                 |
| Article 37, paragraphe 1, premier alinéa      | Article 46, paragraphe 1, premier alinéa      |
| –   | Article 46, paragraphe 1, deuxième alinéa     |
| –   | Article 46, paragraphe 2                      |
| Article 37, paragraphe 1, deuxième alinéa     | Article 46, paragraphe 3, premier alinéa      |
| Article 37, paragraphe 1, troisième alinéa    | Article 46, paragraphe 3, second alinéa       |
| Article 37, paragraphe 2                      | –   |

|                   |   |
|-------------------|---|
| Article 38        | Article 47  |
| –                 | Article 47, paragraphe 3, premier alinéa, deuxième phrase |
| 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 et 55   |
| Articles 45 et 46 | –   |
| Article 47        | Article 57  |
| Article 48        | Article 56  |
| Article 49        | Article 58  |
| Article 50        | Article 59  |
| –                 | Annexe I  |
| –                 | Annexe II   |