Commission Implementing Regulation (EU) 2020/1811 of 1 December 2020 amending Regulation (EC) No 684/2009 as regards the identification of economic operators in Northern Ireland

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1811

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amending Regulation (EC) No 684/2009 as regards the identification of economic operators in Northern Ireland

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof, in conjunction with Article 131 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community[(1)],

Having regard to Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC[(2)], in particular Article 29(1),

Whereas:

(1) The United Kingdom withdrew from the European Union on 31 January 2020 based on the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ('the Withdrawal Agreement').

(2) Article 126 of the Withdrawal Agreement provides for a transition period ending 31 December 2020. Until that date, Union law applies in its entirety to and in the United Kingdom.

(3) At the end of the transition period, the Union rules on excise duties will no longer apply to the United Kingdom. However, in accordance with Article 8 of the Protocol on Ireland/Northern Ireland, which is part of the Withdrawal Agreement, Union rules on excise duties will continue to apply in Northern Ireland[(3)] after the transition period as regards goods so as to avoid a hard border between Ireland and Northern Ireland.

(4) In accordance with Article 19 of Council Regulation (EU) No 389/2012[(4)], each Member State shall maintain an electronic database containing a register of economic operators (authorised warehousekeepers, registered consignees, and registered consignors) within the meaning of Article 4, of Directive 2008/118/EC. Regarding the two-letter country code, Article 1 of Commission Regulation (EU) No 612/2013[(5)], governs the structure of the identification number of the traders indicating that the Trader Excise Number is made up of two fields. The first one is the alphabetic country code being the Identifier of the Member State where the economic operator or tax warehouse is registered. This code is taken from code list 3 of Annex II to Commission Regulation (EC) No 684/2009[(6)]. Moreover, the procedures are computer-based and supported by pan-European IT systems called Excise Movement and Control System (EMCS) for

movement control and System for Exchange of Excise Data (SEED) for registering excise economic operators.

(5) The movement of excise goods between the Union and Northern Ireland will be treated as intra-Union movements. Consequently, for economic operators established in Northern Ireland intending to move excise goods under duty suspension arrangement to and from Member States, it is necessary to be registered and authorised in SEED as well as use the Union excise procedures and the EMCS. Member State Codes and Country Codes are set out in Regulation (EC) No 684/2009 by reference to the ISO Alpha 2 code (ISO 3166). While the UK economic operators use the code 'GB', Northern Ireland has no specific code under this system. As the ISO foresees the possibility to use X-codes for territories that do not have a specific code, and for reasons of alignment with the Commission Implementing Regulation (EU) 2020/1470[(7)], it is appropriate to use the code 'XI' as to distinguish economic operators in Northern Ireland carrying out movement of excise goods.

(6) Regulation (EC) No 684/2009 should therefore be amended accordingly.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 684/2009 is amended as follows:

(a) in Annex I, Table 1, point 17.2 Box of line c, column F, is replaced by the following:

Provide a Country Code other than one of the Country Codes of the Member States.;

(b) Annex II is amended as follows:

(i) Code list 3 is replaced by the following:

3. COUNTRY CODES

Must be identical to the codes established in the nomenclature of countries and territories for the European statistics on international trade in goods set out in Annex I to Commission Implementing Regulation (EU) 2020/1470[(8)], except:

— For Greece, where EL instead of GR must be used.;

(ii) Code list 4 is deleted;

(iii) Code list 5 is replaced by the following:

5. CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Country Code of the Member State followed by a 6-digit alphanumeric national number, example IT0830AB..

Article 2

This Regulation shall enter into force on 1 January 2021.