Commission Implementing Regulation (EU) 2019/2223 of 13 December 2019 amending Implementing Regulation (EU) 2016/323 as regards the data required for mutual administrative assistance documents used for the purpose of the exchange of information regarding excise goods under suspension of excise duty

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2223

of 13 December 2019

amending Implementing Regulation (EU) 2016/323 as regards the data required for mutual administrative assistance documents used for the purpose of the exchange of information regarding excise goods under suspension of excise duty

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004[(1)], and in particular Article 9(2), Article 15(5) and Article 16(3) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) 2016/323[(2)] lays down the structure and content of mutual administrative assistance documents used for the exchange of information regarding excise goods under suspension of excise duty, as well as the codes required for the completion of certain data items in those documents.

(2) Taking into account changes in the data requirements of a new version of the computerised system established by Decision No 1152/2003/EC of the European Parliament and of the Council[(3)] and in order to ensure consistency, certain changes have to be made in the structure of messages and lists of codes used in mutual assistance documents.

(3) The explanation in column F in Table 4 of Annex I to Implementing Regulation (EU) 2016/323 should be updated to provide a clear identification of the 'Value' data element when the 'Primary Criterion' type code is set to the value '46 = Type of Transport'.

(4) The optionality of data group 'Trader — Consignee' in Table 5 and 14 of Annex I to Implementing Regulation (EU) 2016/323 should be updated so that relevant messages can be sent as a response to the query for an electronic administrative document with unknown destination or submission for export with local clearance.

(5) In order to ensure the correct application of legislation on excise duties, the computerised system should provide a standard structure for mutual administrative assistance documents to support exchange of information where there is a need to manually close a movement of excise goods under suspension. In particular, the computerised system should provide a standard structure for a request for the manual closure of a movement of excise goods under suspension arrangement sent to the Member State of dispatch.

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2019/2223. (See end of Document for details)*

(6) In order to prevent fraud or loss of excise duty the Member State of dispatch should always notify the competent authority of the Member State of destination or the Member State of export of the manual closure. The computerised system should provide a standard structure for such replies.

(7) The values of several data items in Tables 4, 5, 7, 10, 11, 12 and 14 of Annex I to Implementing Regulation (EU) 2016/323 should be updated in order to improve the quality of information provided by economic operators. These further technical corrections should bring clarity and precision of applicable provisions.

(8) For the purpose of manual closure, in order to ensure that the required information communicated to the involved competent authorities of the Member States is accurate and appropriate, the necessary code lists of manual closure request reasons and manual closure rejection reasons are created in Annex II to Implementing Regulation (EU) 2016/323.

(9) Implementing Regulation (EU) 2016/323 should therefore be amended accordingly.

(10) In order to align the application date of this Regulation with the application date for a new version of the computerised system established by Decision No 1152/2003/EC, this Regulation should apply from 13 February 2020.

(11) 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

Implementing Regulation (EU) 2016/323 is amended as follows:

(1) the following Section IIA is inserted:

SECTION IIA

Requests for manual closure

Article 6a

Request for manual closure

For the purpose of Article 8(1) of Regulation (EU) No 389/2012, when the movement of excise goods under duty suspension arrangement cannot be closed under Article 24 or 25 of Directive 2008/118/EC, the requesting authority may request the competent authority in the Member State of dispatch to close a movement of excise goods under excise duty suspension manually. Such a request shall be made by sending a "Manual Closure Request" document set out in Table 15 of Annex I.;

(2) the following Article 14a is inserted:

Article 14a

Mandatory exchange of information — manual closure

For the purpose of Article 15(1)(c) of Regulation (EU) No 389/2012, where a competent authority of the Member State of dispatch has received evidence of the completion of a movement of excise goods under duty suspension arrangement and the movement cannot be closed under Article 24 or Article 25 of Directive 2008/118/EC, it shall decide whether to close the movement of excise goods manually.

The competent authority of the Member State of dispatch shall notify the competent authorities of the Member State of destination or of the Member State of export of its decision.

The notification of a decision to manually close a movement shall be made by means of a "Manual Closure Response" document, set out in Table 16 of Annex I to this Regulation.;

(3) Annex I is amended in accordance with Annex I to this Regulation;

(4) Annex II is amended in accordance with Annex II 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 13 February 2020.

Done at Brussels, 13 December 2019.

For the Commission

The President

Ursula VON DER LEYEN

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2019/2223. (See end of Document for details)*

ANNEX I

In Annex I to Regulation (EC) 2016/323, Tables 4, 5, 7, 10, 11, 12 and 14 are replaced by the following and new Tables 15 and 16 are inserted:

TABLE 4

(as referred to in Article 5(1))**Common Request**

A	B	C	D	E	F	G
1		**ATTRIBUTES**				
	a	Request Type	R		The possible values are: 1 = (reserved) 2 = Request for reference data 3 = (reserved) 4 = (reserved) 5 = Request for re-synchronisation of the register of economic operators 6 = Request for retrieval of a list of e-ADs 7 = Request for SEED statistics	n1
	b	Request Message Name	C	— ‘R’ if <Request Type> is ‘2’ — Does not apply otherwise. *(see Request*	The possible values are: ‘C_COD_DAT’ = Common list of codes ‘C_PAR_DAT’ = system parameters ‘AEDR’ = complete structure	a..9

				Type in box 1a)		
	c	Requesting Office	R		*(see Code list 5 in Annex II to Regulation (EC) No 684/2009)*	an8
	d	Request Correlation Identifier	C	— ‘R’ if <Request Type> is ‘2’, ‘5’, ‘6’, or ‘7’ — Does not apply otherwise *(see Request Type in box 1a)*	The value of <Request Correlation Identifier> is unique per Member State.	an..44
	e	Start Date	C	For 1 e and f: — ‘R’ if <Request Type> is ‘2’ or ‘5’ — Does not apply otherwise *(see Request Type in box 1a)*		date
	f	End Date	C			date
	g	Single Date	C	— ‘R’ if <Request Type> is ‘2’		date