Commission Implementing Regulation (EU) 2019/2222 of 12 December 2019 amending Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards the data to be submitted under the computerised procedures for the movement of excise goods under suspension of excise duty

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2222

of 12 December 2019

amending Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards the data to be submitted under the computerised procedures for the movement of 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 Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC[(1)], and in particular Article 29(1) thereof,

Whereas:

(1) Annex I to Commission Regulation (EC) No 684/2009[(2)] lays down the structure and content of electronic messages used for the purpose of movements of excise goods under suspension of excise duty, as well as the codes required for the completion of certain data items in those messages.

(2) The computerised system established by Decision No 1152/2003/EC of the European Parliament and of the Council[(3)] for the purpose of movement of excise goods under suspension of excise duty does not have a standard way of referring to any electronic or paper attachments. This means that finding the link between an electronic administrative document and an attachment is not clear and has to be done manually, which is burdensome for tax authorities. In order to make the system more efficient, there is a need to provide for a common and automatic way of linking an electronic administrative document with attached documents, the content of electronic messages should be updated. In particular, the 'DOCUMENT Certificate' data group should be updated by including only one additional set of information concerning 'Document Type' and 'Document Reference' data elements.

(3) During the submission or split of an electronic administrative document, where goods from two or more body records are included in the same group of packages, the first body record should mention the actual number of packages and subsequent body records should set the number of packages to zero. In order to avoid rejection of a message due to the missing number of packages in those body records, if there is more than one body record in the electronic administrative document, the value of the 'Number of packages' data item should be greater than zero in at least one of the data item's occurrences.

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

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

(6) 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

Annex I to Regulation (EC) No 684/2009 is amended in accordance with the Annex 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.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12 December 2019.

For the Commission

The President

Ursula VON DER LEYEN

ANNEX I

In Annex I to Regulation (EC) No 684/2009, tables 1 and 5 are replaced by the following:

TABLE 1

(referred to in Article 3(1) and Article 8(1))**Draft electronic administrative document and electronic administrative document**

A	B	C	D	E	F	G
		ATTRIBUTE	R			
	a	Message Type	R		The possible values are: 1 = Standard submission (to be used in all cases except where submission concerns export with local clearance), 2 = Submission for export with local clearance. The message type must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to	n1

					in Article 8(1) of this Regulation.	
	b	Deferred Submission Flag	D	'R' for submission of an e-AD for a movement that has begun under cover of the paper document referred to in Article 8(1)	Possible values: 0 = false, 1 = true. The value is 'false' by default. This data element must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to in Article 8(1).	n1
1		**EXCISE MOVEMENT E-AD**	R			
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1) (a) of	n1

					Directive 2008/118/EC), 2 = Registered consignee (point (ii) of Article 17(1) (a) of Directive 2008/118/EC), 3 = Temporary registered consignee (point (ii) of Article 17(1) (a) and Article 19(3) of Directive 2008/118/EC), 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC), 5 = Exempted consignee (point (iv) of Article