Commission Implementing Regulation (EU) 2018/550 of 6 April 2018 amending Annex II to Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty

COMMISSION IMPLEMENTING REGULATION (EU) 2018/550

of 6 April 2018

amending Annex II to Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards 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) Council Regulation (EEC) No 2658/87[(2)] established a goods nomenclature, the 'Combined Nomenclature', to meet the requirements of the Common Customs Tariff, the external trade statistics of the Union, and other Union policies concerning the importation or exportation of goods.

(2) For the completion of certain data fields in the messages exchanged for the purposes of Articles 21 to 25 of Directive 2008/118/EC, the codes listed in Annex II to Commission Regulation (EC) No 684/2009[(3)] are to be used.

(3) The products subject to the provisions of Council Directive 2003/96/EC[(4)] are described by references to the codes of the Combined Nomenclature of Commission Regulation (EC) No 2031/2001[(5)].

(4) Certain energy products are listed in the table in point 11 (Excise product) of Annex II to Regulation (EC) No 684/2009 and they are described by references to codes of the Combined Nomenclature of Regulation (EC) No 2031/2001.

(5) Pursuant to the amendments to Annex I to Regulation (EEC) No 2658/87, the latest ones introduced by Commission Implementing Regulation (EU) 2017/1925[(6)], the codes of the Combined Nomenclature for certain energy products referred to in Directive 2003/96/EC have been replaced by new codes.

(6) Pursuant to Commission Implementing Decision (EU) 2018/552[(7)], the codes of the Combined Nomenclature for certain energy products subject to the provisions of Directive 2003/96/EC have been updated in the light of changes of the Combined Nomenclature, the latest ones introduced by Implementing Regulation (EU) 2017/1925.

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/550. (See end of Document for details)*

(7) It is necessary to ensure that the codes of the Combined Nomenclature used to describe the energy products listed in point 11 (Excise product) of Annex II to Regulation (EC) No 684/2009 are the codes of the Combined Nomenclature, to which references are made in Directive 2003/96/EC, as updated by Implementing Decision (EU) 2018/552.

(8) Council Directive 95/60/EC[8] does not require the application of the common fiscal marker to jet fuel falling within CN code 2710 19 21. Therefore this code should not be used to describe marked kerosene.

(9) The description for excise product code E490 refers to a wide range of CN codes, but only some of them should be covered by this excise product code in accordance with Article 20(1)(c) of Directive 2003/96/EC. Therefore its description should be clarified in order to list only the relevant CN codes.

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

(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

In the table in point 11 (Excise product) of Annex II to Regulation (EC) No 684/2009, the rows with excise products with codes from E410 to E490 and codes E910 and E920 are replaced by the following:

EPC	CAT	UNIT	Description	A	P	D
E410	E	2	Leaded petrol falling within CN codes 2710 12 31, 2710 12 51 and 2710 12 59 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E420	E	2	Unleaded petrol falling within CN codes 2710 12 31, 2710 12 41, 2710 12 45 and	N	N	Y

			2710 12 49 (Article 20(1)(c) of Directive 2003/96/EC)			
E430	E	2	Gas oil, unmarked falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E440	E	2	Gas oil, marked falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/550. (See end of Document for details)*

E450	E	2	Kerosene, falling within CN code 2710 19 21 and unmarked kerosene falling within CN code 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E460	E	2	Kerosene, marked falling within CN code 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E470	E	1	Heavy fuel oil falling within CN codes 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35 and 2710 20 39 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	N
E480	E	2	Products falling within CN codes 2710 12	N	N	Y

			21, 2710 12 25, 2710 19 29 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)) in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)			
E490	E	2	Products falling within CN codes 2710 12 11, 2710 12 15, 2710 12 70, 2710 12 90, 2710 19 11, 2710 19 15,	N	N	Y