Commission Implementing Regulation (EU) 2018/505 of 7 March 2018 amending Implementing Regulation (EU) 2016/323 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012

COMMISSION IMPLEMENTING REGULATION (EU) 2018/505

of 7 March 2018

amending Implementing Regulation (EU) 2016/323 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012

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) In accordance with Commission Implementing Regulation (EU) 2016/323[(2)], under certain conditions the competent authorities of a Member State may refuse to provide information regarding goods under excise duty suspension which has been requested by another competent authority on the grounds of legally justified reasons.

(2) A competent authority which has forwarded information necessary to ensure the correct application of the legislation on excise duties to another authority, may request that the other competent authority provide feedback on the follow-up action it has taken on the basis of the information.

(3) Currently those refusals are to be forwarded and feedback is to be requested and provided using the CCN secure mail system.

(4) In order to accelerate and to improve the exchange of information between the Member States, all information should be stored in a central place. Accordingly, the competent authorities should use the computerised system to forward refusals and to request and provide feedback instead of using the CCN secure mail system.

(5) For the purposes of requests for assistance competent authorities should be able to link multiple messages that relate to the same movement of goods or the same trader, where the messages are exchanged in separate requests. For this purpose a new data item ‘National Case Reference Identifier’ should be introduced in the documents for requests for assistance and movement verification requests messages.

(6) In order to improve the integrity of the information contained in numeric data items, some data elements should be prevented from being filled in by stakeholders with a zero

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/505. (See end of Document for details)*

value. For this purpose the Tables 2, 3, 7, 10, 11 and 12 in Annex I to Implementing Regulation (EU) 2016/323 should be amended.

(7) The values in several code lists in Annex II to Implementing Regulation (EU) 2016/323 should be updated in order to link excise and customs procedures and to improve the quality of information provided by economic operators.

(8) In order to enable economic operators to provide extensive and accurate information while leaving enough space for the translation of the information, the size of the free text fields in administrative cooperation messages should be increased. For this purpose the Tables 7, 9, 10, 11 and 12 in Annex I to Implementing Regulation (EU) 2016/323 should be amended.

(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 of the European Parliament and of the Council[3] and to allow the Commission and the Member States adequate time to prepare for the changes resulting from this Regulation, it should apply from 15 February 2018.

(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) Article 2 is replaced by the following:

Article 2

Definition

For the purposes of this Regulation, “movement” means a movement between two or more Member States of goods under excise duty suspension within the meaning of Chapter IV of Directive 2008/118/EC.;

(2) in Article 8, the first paragraph is replaced by the following:

Where the requested authority refuses to handle a request for information, to carry out an administrative enquiry relating to the requested information, or to provide the information requested, it shall notify the requesting authority by means of an “Answer message” document, as set out in Table 8 of Annex I to this Regulation.;

(3) Article 16 is replaced by the following:

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Article 16

Feedback on follow-up action taken as a result of exchange of information

A request for feedback and feedback on follow-up action in accordance with Article 8(5), Article 15(2) or Article 16(2) of Regulation (EU) No 389/2012 shall be made by means of an "Administrative cooperation results" document, as set out in Table 10 of Annex I to this Regulation. The feedback shall be provided by sending a further "Administrative cooperation results" document, as set out in Table 10.;

(4) Annex I is amended as set out in Annex I to this Regulation;

(5) Annex II is amended as set out in 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 15 February 2018.

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

Done at Brussels, 7 March 2018.

For the Commission

The President

Jean-Claude JUNCKER

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ANNEX I

In Annex I to Regulation (EU) 2016/323, Tables 1 to 14 are replaced by the following:

TABLE 1

(as referred to in Article 4(1))**Movement Download Request**

A	B	C	D	E	F	G
1		**ATTRIBUTES**	R			
	a	Request Correlation Identifier	R		The value of <Request Correlation Identifier> is unique per Member State.	an..44
2		**EXCISE MOVEMENT e-AD**	R			
	a	ARC	R		*(see Code list 2 in Annex II to Regulation (EC) No 684/2009)*	an21
	b	Sequence Number	R		The value of the Data Item must be greater than zero.	n..2
	c	National Movement Information Requested flag	R		The format of Boolean is digital: ‘0’ or ‘1’ (‘0’ = No or False; ‘1’ = Yes or True)	n1
	d	Status	R		The possible values are: X01 Accepted X02 Cancelled X03 Delivered X04 Diverted X05 Rejected	an3

					X08 Replaced X07 C-AD Manually closed X08 Refused X09 None X10 Partially Refused X11 Exporting X12 Accepted for Export X13 Stopped	
	e	Last Received Message Type	R		The possible values are: IE801 E-AD IE803 NOTIFICATION OF DIVERTED E-AD IE807 INTERRUPTION OF MOVEMENT IE813 CANCELLATION OF AN E-AD IE818 CHANGE OF DESTINATION IE819 ACCEPTED OR (PARTIALLY) REFUSED REPORT OF RECEIPT/ EXPORT IE829 ALERT OR REJECTION OF AN E-AD IE839 NOTIFICATION OF ACCEPTED EXPORT IE881 REJECTION OF E-AD FOR EXPORT	an..5