Commission Implementing Regulation (EU) 2018/504 of 7 March 2018 amending Implementing Regulation (EU) No 612/2013 on the operation of the register of economic operators and tax warehouses, related statistics and reporting pursuant to Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties

COMMISSION IMPLEMENTING REGULATION (EU) 2018/504

of 7 March 2018

amending Implementing Regulation (EU) No 612/2013 on the operation of the register of economic operators and tax warehouses, related statistics and reporting pursuant to Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties

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 22 thereof,

Whereas:

(1) Annex I to Commission Implementing Regulation (EU) No 612/2013[(2)] lays down the structure and content of messages relating to the registration of economic operators and tax warehouses in the national registers and the Central Register. In order to improve the quality of data used in those messages Tables 1, 2 and 4 of Annex I to Implementing Regulation (EU) No 612/2013 should be amended.

(2) In accordance with Article 22 of Council Directive 2008/118/EC[(3)] in the case of movement of energy products under a duty suspension arrangement by sea or inland waterways, the competent authorities of the Member State of dispatch may authorise the consignor to omit the details of the consignee at the time of dispatch in the draft electronic administrative document referred to in Article 21(2) of that Directive. In accordance with Regulation (EU) No 612/2013 only an authorised warehouse keeper is allowed to omit the details of the consignee. Therefore it is also necessary to enable a registered consignor to leave empty the destination fields in the draft electronic administrative document when moving energy products under duty suspension arrangement by sea or inland waterways in order to align with Article 22 of Directive 2008/118/EC.

(3) The explanation in column F of Table 1 of Annex I to Implementing Regulation (EU) No 612/2013 should provide a clearer identification of the ‘Requesting Office’ data element in order to align with the definition in Annex II to Regulation (EC) No 684/2009.

(4) Implementing Regulation (EU) No 612/2013 should therefore be amended accordingly.

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/504. (See end of Document for details)

(5) 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[4] and to allow the Member States adequate time to prepare for the changes resulting from this Regulation, it should apply from 15 February 2018.

(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 of Implementing Regulation (EU) No 612/2013 is amended as set out in 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 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

ANNEX

Annex I to Implementing Regulation (EU) No 612/2013 is amended as follows:

(1) Tables 1 and 2 are replaced by the following:

TABLE 1

Common request(referred to in Article 4(5), Article 7(2) and Article 8(2))

A	B	C	D	E	F	G
1		**ATTRIBUTES**				
	a	Request Type	R		The possible values are: 2 = Request for extraction of reference data 3 = Request for retrieval of reference data 4 = Request for extraction of economic operators 5 = Request for retrieval of economic operators 6 = Request for EOL 7 = Request for retrieval of a list of e-ADs 8 = Request for	n1

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/504. (See end of Document for details)*

					SEED statistics	
	b	Request Message Name	C	— — *(see Request Type in box 1a)*	'R' if <Request Type> is '2' or '3'. Does not apply otherwise	The possible request are: "_COD_DAT" = Common list of codes "_PAR_DAT" = Common system parameters "_FLr" = For complete structure	a..9
	c	Requesting Office	R		*(see Code list 5 in Annex II to Regulation (EC) No 684/2009)*	an8
	d	Request Correlation Identifier	C	— — *(see Request Type in box 1a)*	'R' if <Request Type> is '2', '3', '4', '5', '7', or '8' Does not apply otherwise	The value of <Request Correlation Identifier> is unique per Member State	an..44
	e	Start Date	C	For 1 *e* and *f*:		date
	f	End Date	C	—	'R' if <Request Type>	date

				— *(see Request Type in box 1a)*	is ‘3’ or ‘5’ Does not apply otherwise	
	g	Single Date	C	— *(see Request Type in box 1a)*	‘R’ if <Request Type> is ‘2’ or ‘4’ Does not apply otherwise	date
2		**E-AD LIST REQUEST**	C	— *(see Request Type in box 1a)*	‘R’ if <Request Type> is ‘7’ Does not apply otherwise	
	a	Member State Code	R		*(see Code list 3 in Annex II to Regulation (EC) No 684/2009)*	a2