Commission Implementing Regulation (EU) 2018/503 of 7 March 2018 amending 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) 2018/503

of 7 March 2018

amending 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) The Annexes to Commission Regulation (EC) No 684/2009[(2)] lay 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 journey time estimate is performed by the consignor when submitting a draft electronic administrative document. The current journey time estimate with a maximum possible value of 92 days is not adapted to real journey times in Europe and presents a risk of fraud. In order to improve the accuracy of data submitted by traders in a draft electronic administrative document and to reduce the risk of fraud, the journey time limits established in Tables 1, 3 and 5 of Annex I and in Annex II to Regulation (EC) No 684/2009 should be reduced while taking account of the mode of transport used.

(3) In order to improve the consistency and quality of data submitted by traders, where the destination of the movement, the identity of the consignee, or the mode of transport has changed it should be possible to update the movement guarantee information and, where necessary, include the new guarantee information in a replacement electronic administrative document. Table 1 and 3 of Annex I to Regulation (EC) No 684/2009 should therefore be updated.

(4) In order to improve the integrity of the information in numeric data items in the different electronic messages exchanged during the movement of excise goods under suspension of excise duty, the description of the gross and the net weight data items in Table 1 and Table 5 of Annex I to Regulation (EC) No 684/2009 should be updated.

(5) If applicable, the actual alcoholic strength by volume of an excise product is to be indicated in accordance with Table 1 of Annex I to Regulation (EC) No 684/2009

as a percentage by volume at 20 °C. Only products with an actual alcoholic strength by volume exceeding 0,5 % can be subject to excise duty on alcohol and alcoholic beverages. In order to remove ambiguity from the description of the 'Alcoholic strength' value, it should be provided that the value of the 'Alcoholic strength' data item must be greater than 0,5 % and less than or equal to 100 %. The explanation concerning the completion of the corresponding data item should therefore be updated.

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

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

(8) 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

Regulation (EC) No 684/2009 is amended as follows:

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

(2) 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

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/503. (See end of Document for details)*

ANNEX I

Annex I to Regulation (EC) No 684/2009 is amended as follows:

(1) Table 1 is 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				
	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 in Article 8(1)	n1

					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 Directive 2008/118/EC), 2 =Registered consignee (point	n1

					(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 17(1) (a) of Directive 2008/118/EC),	
					6 = Export (point (iii) of Article 17(1) (a) of Directive 2008/118/EC),	
					8 = Unknown destination (consignee unknown; Article 22 of	