Commission Implementing Regulation (EU) 2016/379 of 11 March 2016 amending Regulation (EC) No 684/2009 as regards the data to be submitted under the computerised procedure for the movement of excise goods under suspension of excise duty

COMMISSION IMPLEMENTING REGULATION (EU) 2016/379

of 11 March 2016

amending Regulation (EC) No 684/2009 as regards the data to be submitted under the computerised procedure 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 purposes of movements of excise goods under suspension of excise duty, as well as the codes required for the completion of certain data fields in those messages.

(2) In order to improve the tracking of traders by the competent authorities of the Member State of dispatch and of the Member State of export and to ensure the correlation of information between the Member State of dispatch and the Member State of export where excise goods under suspension of excise duty are to be exported as referred to in Article 21(5) of Directive 2008/118/EC, the consignor should have the possibility to indicate the Economic Operators Registration and Identification number (EORI number), as defined in Article 1(18) of Commission Delegated Regulation (EU) 2015/2446[(3)], of the declarant who lodges the export declaration.

(3) In order to improve the integrity of the information contained in numeric data items, the completion of data elements with erroneous zero values should not be permitted.

(4) Under Commission Regulation (EC) No 436/2009[(4)], certain indications regarding wine products, namely the protected designation of origin and protected geographical indication, the vintage year and the wine grape variety, are to be certified in an accompanying document. Where the computerised system is to be used, the content of the electronic administrative document should therefore be adapted to allow for the recording of those indications.

(5) Under the conditions laid down in Article 12(3) of Regulation (EC) No 110/2008 of the European Parliament and of the Council[(5)], where a spirit drink has been aged under revenue supervision, the age of the spirit drink may be specified in its description,

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/379. (See end of Document for details)*

presentation or labelling. Therefore it is necessary to modify the description of data elements concerning spirit drinks in the electronic administrative document.

(6) In order to cancel the movement, the cancellation reason code has to be provided in the cancellation message. The possible values of that code consist of a single digit. The length of the data element concerned should therefore be limited to one digit.

(7) In the case of movements of energy products under a duty suspension arrangement by sea or inland waterways to a consignee who is not definitely known at the time when the consignor submits the draft electronic administrative document, the competent authorities of the Member State of dispatch may, in accordance with Article 22 of Directive 2008/118/EC, authorise the consignor to omit the data concerning the consignee. Therefore, the requirements concerning the trader identification should not apply where a movement of energy products under suspension of excise duty is split in accordance with Article 23 of Directive 2008/118/EC and the consignee is not definitely known.

(8) Council Directive 95/59/EC[(6)] was repealed and replaced by Council Directive 2011/64/EU[(7)]. In the interest of clarity, the references to the repealed Directive in Regulation (EC) No 684/2009 should be updated.

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

(10) 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*.

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

Done at Brussels, 11 March 2016.

For the Commission

The President

Jean-Claude JUNCKER

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/379. (See end of Document for details)*

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ANNEX I

In Annex I to Regulation (EC) No 684/2009, tables 1 to 6 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 in Article 8(1) of this Regulation.	n1
	b	Deferred Submission Flag	D	'R' for submission of an e-	Possible values:	n1

				AD for a movement that has begun under cover of the paper document referred to in Article 8(1)	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).	
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 (ii) of Article 17(1) (a) of Directive 2008/118/EC),	n1