Commission Implementing Regulation (EU) 2015/272 of 19 February 2015 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) 2015/272

of 19 February 2015

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) Registered consignees or authorised warehouse keepers should be prevented from claiming falsely that they have been authorised under Article 17(2) of Council Directive 2008/118/EC[(2)] to have excise goods moved to a place of direct delivery under a duty suspension arrangement.

(2) Registered consignors and authorised warehouse keepers should therefore be able to verify, via the central register referred to in Article 19(4) of Regulation (EU) No 389/2012, whether registered consignees or authorised warehouse keepers have obtained such authorisation.

(3) Commission Implementing Regulation (EU) No 612/2013[(3)] should therefore be amended accordingly.

(4) It is necessary to provide for a sufficient period of time to allow the Commission to implement changes in the register of economic operators and tax warehouses referred to in Article 19(1) of Regulation (EU) No 389/2012.

(5) 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 point (a) of Article 6(3) of Implementing Regulation (EU) No 612/2013, the following point (iv) is added:

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/272. (See end of Document for details)*

(iv) information on the operator role code indicating whether a registered consignee or an authorised warehouse keeper is authorised under Article 17(2) of Directive 2008/118/EC to have excise goods moved to a place of direct delivery (data group 2.3 set out in Table 2 of Annex I).

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 1 March 2015.

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

Done at Brussels, 19 February 2015.

For the Commission

The President

Jean-Claude JUNCKER