Commission Implementing Regulation (EU) No 612/2013 of 25 June 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) No 612/2013

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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 and Article 34(5) thereof,

Whereas:

(1) Regulation (EU) No 389/2012 establishes a framework for the simplification and the strengthening of administrative cooperation between Member States in the field of excise duties.

(2) Article 21 of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC[(2)] requires the verification of the details of a draft electronic administrative document by the Member State of dispatch before excise goods may be moved under duty suspension. Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty[(3)] specifies the content of the draft electronic administrative document. Since the information in that administrative document relating to excise authorisations is subject to verification against the details of the corresponding national registers the details of each national register should be made available to each Member State of dispatch regularly and should be kept up to date.

(3) The information contained in the national registers concerning economic operators engaged in moving excise goods under duty suspension arrangements is to be automatically exchanged through a central register of economic operators (Central Register) to be operated by the Commission as provided for in Article 19(4) of Regulation (EU) No 389/2012.

(4) To facilitate the exchange of information through the Central Register it is necessary to lay down the structure and content of the standard formats to be used, including the codes to be entered into those formats.

(5) To ensure that the available data in the Central Register is correct and automatically updated, the central excise liaison office or liaison department should notify and forward modifications of their national registers to the Central Register.

(6) In order for the data stored in the national registers to be correct and up-to-date, the central excise liaison office or liaison department should update the national register on the same day that a modification to an authorisation occurs and should forward modifications to the Central Register without delay.

(7) In order to ensure that Member States have an accurate copy of the details of other national registers the central excise liaison office or designated liaison department should arrange for the regular and timely receipt of new modifications from the Central Register.

(8) It is necessary for economic operators to have a means to verify that their authorisation details have been accurately processed and distributed by the Central Register and to check the details of a trading partner before submitting a draft electronic administrative document. In order to enable such verification of the validity of the excise numbers as provided for in Article 20(1) of Regulation (EU) No 389/2012, the Commission should provide the necessary key details of an authorisation kept in the Central Register upon production of a valid unique excise number. Moreover, rules for correcting inaccurate information in relation to the authorisation of an economic operator should be laid down.

(9) To ensure that the Central Register is being operated efficiently, the guaranteed maximum time to process a notification of the modification of a national register or a common request, it is necessary to specify the level of availability of the Central Register and of the national registers as well as the circumstances under which the availability or performance of the Central Register or the national registers may be allowed to fall below these levels.

(10) In order to provide for the evaluation of the operation of the Central Register the Commission should extract statistical information from the register and deliver it to the Member States on a monthly basis.

(11) In order to allow the Commission and the Member States adequate time to make arrangements to be able to meet obligations concerning time limits and the availability of services required by this Regulation the application of Articles 8, 9 and 10 should be deferred until 1 January 2015.

(12) 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

Messages exchanged by means of the computerised system relating to the national and central registers

1 The structure and the content of messages relating to the registration of economic operators and tax warehouses in the national registers and in the Central Register shall comply with Annex I.

Those messages shall be exchanged by means of the computerised system.

2 The messages referred to in paragraph 1 shall be exchanged for the following purposes:

a notification of modifications of national registers sent by the central excise liaison offices and the liaison departments to the Central Register;

b notification of modifications of the Central Register sent to national registers;

c requests made by central excise liaison offices and the liaison departments for details of modifications to the Central Register;

d requests made by central excise liaison offices and the liaison departments for statistical information extracted from the Central Register;

e forwarding by the Commission to the requesting Member States of statistical information extracted from the Central Register.

3 Where codes are required for the completion of certain data fields in the messages referred to in paragraph 1, the codes listed in Annex II to this Regulation or in Annex II to Regulation (EC) No 684/2009 shall be used.

Article 2

Definitions

For the purposes of this Regulation, the following definitions apply:

(1) ‘record’ means an entry in a national register or the Central Register referred to in Article 19(4) of Regulation (EU) No 389/2012;

(2) ‘modification’ means the creation, update or invalidation of a record;

(3) ‘activation date’ means the date in a record set by the responsible Member State, from which date the record is available for use in electronic verification in all Member States and from which the extracted details thereof are available for consultation for economic operators.

Article 3

Forwarding of modifications to the Central Register by the central excise liaison offices and the liaison departments

1 Each central excise liaison office or liaison department designated in accordance with Article 4 of Regulation (EU) No 389/2012 shall be responsible for the forwarding of modifications of its national register to the Central Register and for applying modifications to

its national register that have been sent from the Central Register or that have been retrieved from the Central Register or both.

2 The Commission shall establish and maintain a list of the responsible central excise liaison offices or liaison departments on the basis of information provided by the Member States and shall make that list available to Member States.

3 Each central excise liaison office or liaison department shall forward notifications of any modifications of its national register to the Central Register at the latest on the activation date of the modification. The message to be used for modifications of national registers shall be the 'Operations on the register of economic operators' message set out in Table 2 of Annex I.

Article 4

Maintenance of the Central Register and forwarding of modifications to national registers

1 When receiving an 'Operations on the register of economic operators' message from a central excise liaison office or liaison department containing a notification of a modification to a national register the Commission shall verify that the structure and content of the message comply with Table 2 of Annex I.

2 Where the structure and content of the message referred to in paragraph 1 comply with Table 2 of Annex I, the following actions shall be carried out:

a the Commission shall register the modification in the Central Register without delay;

b a notification shall be sent to each Member State of which the central excise liaison office or liaison department is registered to receive notifications of modifications using the 'Operations on the register of economic operators' message set out in Table 2 of Annex I.

3 Where the structure or content of the 'Operations on the register of economic operators' message referred to in paragraph 1 does not comply with Table 2 of Annex I the Commission shall return the notification to the central excise liaison office or liaison department that forwarded the notification using the 'Refusal of update of economic operators' message set out in Table 3 of Annex I, with a reason code specifying the reason for the refusal.

4 Upon receipt of a 'Refusal of update of economic operators' message the central excise liaison office or liaison department shall carry out any necessary corrective action without delay and resubmit the notification.

5 The central excise liaison office or liaison department of each Member State that is not registered to receive notifications of modifications from the Commission shall request an extract of the modifications applied to the Central Register at least twice a day using the 'Common request' message set out in Table 1 of Annex I.

Article 5

Incorporation of modifications into national registers

1 At least twice a day the central excise liaison office or liaison department of each Member State shall incorporate modifications that have been received from the Central Register into its national register.

2 The modifications referred to in paragraph 1 shall be available for consultation by the central excise liaison office or liaison department as soon as they have been incorporated into the national register and shall be available for use in electronic verification from the activation date of the modification.

Article 6

Consultation of the Central Register by economic operators

1 At least twice a day the Commission shall prepare an extract from the Central Register of all active records. In preparing that extract the Commission shall remove any record that is not available for public consultation. The Commission shall also remove from any remaining record all details for each type of economic operator or premises thereof that do not correspond to the descriptions of extracted details of entries laid down in points (a), (b) and (c) of paragraph 3.

2 Economic operators may request the Commission for extracted details of a record by submitting the unique excise number referred to in point (a) of Article 19(2) of Regulation (EU) No 389/2012.

3 Where the unique excise number submitted corresponds to an excise number present in the extract of the Central Register the extracted details of the register shall be returned to the economic operator, who has made the request, in the following situations:

a if the unique excise number submitted corresponds to a record for an authorised warehouse keeper, a registered consignee or a registered consignor the extract shall contain any of the following:

(i) the textual description of the operator type code (data group 2 e set out in Table 2 of Annex I);

(ii) at least one excise product category code (data group 2.4 a in the ‘Operations on the register of economic operators’ message) or at least one excise product code (data group 2.5 a set out in Table 2 of Annex I);

(iii) a combination of data groups 2.4 a and 2.5 a that is in conformance with the rules contained in the description set out in Table 2 of Annex I;

(iv) **[**[F1]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);**]**

b if the unique excise number submitted corresponds to a record for a tax warehouse the extract shall indicate any of the following:

(i) at least one excise product category code (data group 3.4 a set out in Table 2 of Annex I);

(ii) at least one excise product code (data group 3.5 a set out in Table 2 of Annex I);

(iii) a combination of data groups 3.4 a and 3.5 a that is in conformance with the rules contained in the description set out in Table 2 of Annex I;

c if the unique excise number submitted corresponds to a registered consignee that falls under point (h) of Article 19(2) of Regulation (EU) No 389/2012 the extract shall in addition to the data provided in point (a) contain the following information: