Commission Implementing Regulation (EU) No 1221/2012 of 12 December 2012 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) No 1221/2012

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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 Council Directive 92/12/EEC[(1)], and in particular Article 29(1) thereof,

Whereas:

(1) Where in accordance with Annex I to Commission Regulation (EC) No 684/2009[(2)], a field in the draft electronic administrative document can only be completed by a VAT number, the maximum field length should correspond to the maximum field length of the VAT numbers issued by Member States.

(2) Fixed transport installations do not always have a unique identification and therefore the requirement laid down in Annex I to identify the transport unit employed using the unique identification, should only apply where that means of identification exists.

(3) The structures of Table 1, Table 2 and Table 5 of Annex I to Regulation (EC) No 684/2009 should be changed to take into account that some of the data groups they contain may require more than one entry.

(4) Third Country codes applied to the data element Third Country of Origin in the Data Subgroup WINE PRODUCT in Table 1 of Annex I should exclude codes set out in the list of Member State Codes in Annex II and should also exclude 'GR', which is the code for Greece used in ISO 3166. Therefore Annex I should be amended to reflect this.

(5) The list of transport mode codes in Annex II to Regulation (EC) No 684/2009 includes a code for modes of transport other than those specified in the rest of the list. Where the code for other modes of transport is used, it is necessary to add a textual description of the transport mode in question. Annex I should be amended accordingly.

(6) In order to identify the changes of destination or splitting operations that have occurred during a movement of excise goods under duty suspension within the meaning of Article 5 and 6 of Regulation (EC) No 684/2009 the sequence number of each of those

operations should be added to the electronic administrative document. Table 4 of Annex I should be amended accordingly.

(7) The Splitting Operation message set out in Table 5 of Annex I to Regulation (EC) No 684/2009 should show in which Member State the splitting operation takes place. Therefore that table should be restructured to contain an extra data group giving this information

(8) The list of codes for unsatisfactory reasons in Table 6 of Annex I to Regulation (EC) No 684/2009 includes code number 6 'one or more body records with incorrect values', but this code does not provide a specific reason for the incorrect values and therefore does not give any information not otherwise provided. It should therefore be deleted.

(9) Article 19(3) of Directive 2008/118/EC permits Member States to grant a temporary authorisation to a person to act as a registered consignee. The authorisation may specify a maximum authorised quantity for each excise product category that may be received. It should be possible to indicate where the maximum quantity has been exceeded in a consignment. Therefore the list of codes for unsatisfactory reasons in Table 6 of Annex I to Regulation (EC) No 684/2009 should be amended in order to add a new code for that purpose.

(10) For the purposes of the Customs Office Reference to be indicated in the electronic administrative document, the two-letter country codes laid down in ISO Standard 3166 should be used. Annex II should be amended accordingly.

(11) It should be possible to include a record of the use of a fixed transport installation as a transport unit for excise goods in the draft electronic administrative document. Therefore the list of codes for transport units in Annex II to Regulation (EC) No 684/2009 should be amended in order to add a new element.

(12) Pursuant to Commission Implementing Decision 2012/209/EU of 20 April 2012 concerning the application of the control and movement provisions of Council Directive 2008/118/EC to certain additives, in accordance with Article 20(2) of Council Directive 2003/96/EC[3], certain products intended for use as additives to motor fuels are to be subject to the control and movement provisions of Directive 2008/118/EC. The list of codes for excise products in Annex II to Regulation (EC) No 684/2009 should therefore be amended to include a new excise product code for those products.

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

(14) The amendment to the list of codes for excise products in Annex II to Regulation (EC) No 684/2009 should apply from the date when, in accordance with Implementing Decision 2012/209/EU, certain products intended for use as additives to motor fuels become subject to the control and movement provisions of Directive 2008/118/EC. Furthermore, it is necessary to provide sufficient time for the Member States and the economic operators to adjust to the new requirements before this Regulation applies.

(15) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

HAS ADOPTED THIS REGULATION:

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1221/2012. (See end of Document for details)*

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 day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2013.

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

Done at Brussels, 12 December 2012.

For the Commission

The President

José Manuel BARROSO

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1221/2012. (See end of Document for details)*

ANNEX I

Annex I is amended as follows:

(1) Table 1 is replaced by the following:

TABLE 1

Draft electronic administrative document and electronic administrative document(referred to in Article 3(1) and Article 8(1))

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 (Application of Article 283 of Commission Regulation (EEC) No 2454/93 (1)) The message type must not occur in the e-AD to	n1

					which an ARC has been assigned, nor in the paper document referred to in Article 8(1) 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	n1