Commission Implementing Regulation (EU) No 76/2014 of 28 January 2014 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 76/2014

of 28 January 2014

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) In order to improve the correlation between information concerning the movement of excise goods held by excise authorities and the information on excise goods that have been imported held by the authorities responsible for importation formalities, where excise goods are moved under a duty suspension arrangement from the place of importation, the consignor is to indicate the code of the customs office responsible for the completion of importation formalities relating to the excise goods to be moved under duty suspension.

(2) In order to prevent abuse of the facility for the delivery of excise goods to premises not listed in the register referred to in Article 19 of Council Regulation (EU) No 389/2012[(2)], when indicating the place of delivery in the draft electronic administrative document and the draft change of destination message and draft splitting operation message, the consignor should only be permitted to enter addresses that differ from those entered in that register where the registered consignee has a direct delivery authorisation or where there is more than one place of delivery known to the Member State responsible for the authorisation of the registered consignee.

(3) In order for the competent authorities of the Member State of dispatch to be able to carry out their responsibilities under Article 21(5) of Directive 2008/118/EC where excise goods are moved under a duty suspension arrangement with the intention to leave the territory of the Union the consignor should indicate the code of the office of export in the draft electronic administrative document.

(4) The list of transport mode codes in Annex II to Commission Regulation (EC) No 684/2009[(3)] includes a code for modes of transport other than those specifically

mentioned in that list. In order to fully identify the mode of transport used where that code is used, it is necessary to add a textual description of the transport mode in question.

(5) In accordance with Article 22 of Directive 2008/118/EC the competent authorities of the Member State of dispatch may authorise the consignor to omit the data concerning the consignee if the destination is unknown at the time of the submission of the draft electronic administrative document. Therefore the requirement laid down in Annex I to Regulation (EC) No 684/2009 to identify the new consignee of the movement should not apply where the destination is not known at the time of splitting operation.

(6) Article 18(4)(b) of Directive 2008/118/EC allows the Member State of dispatch to waive the obligation to provide a movement guarantee for energy products moving under a duty suspension arrangement by sea or by fixed pipeline where the other Member States concerned so agree. A guarantor type code indicating that no guarantee is provided should therefore be included.

(7) The structure of the Excise Product Code in the 'e-AD Body' data group in Table 1 of Annex I to Regulation (EC) No 684/2009 and the structure of the same data item in Table 6 of that Annex differ. The structure laid down in Table 6 is correct and the structure of the former data item should therefore be adapted to match the structure of the data item in Table 6.

(8) The structure of the Sequence Number in the 'Excise Movement e-AD' data group in Table 6 of Annex I to Regulation (EC) No 684/2009 no longer corresponds to the agreed structure in the common system specifications. The data item should therefore be adapted to match the structure in the common system specifications.

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

(10) In order to align the application date of this Regulation with the agreed application date for a new Phase of the computerised system established by Decision No 1152/2003/EC of the European Parliament and of the Council[(4)] and to allow the Commission and the Member States adequate time to make arrangements to be able to fulfil the new documentation obligations resulting from this Regulation, it should apply from 13 February 2014.

(11) 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 apply from 13 February 2014.

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

Done at Brussels, 28 January 2014.

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 76/2014. (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	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 (application of Article 283 of Commission Regulation (EEC) No 2454/93[a] The message type must not occur in the e-AD to which	n1

					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