II

*(Acts whose publication is not obligatory)*

# COUNCIL

## COUNCIL DIRECTIVE 92/108/EEC

**of 14 December 1992**

**amending Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products and amending Directive 92/81/EEC**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas it is necessary, in order to give full effect to the provisions of Directive 92/12/EEC (4) to stipulate the territories of the Member States which must be treated as third countries for fiscal purposes;

Whereas, when products subject to excise duty are dispatched between Member States via EFTA countries, specific conditions should be laid down concerning the declaration to the effect that those products are to be placed under the internal Community transit procedure by means of the single administrative document;

Whereas it should be made clear that the intra-Community movement of products subject to zero-rate excise duty which have not been released for consumption is also to take place between tax warehouses;

Whereas a change in the place of delivery should be allowed by means of a modification to the accompanying administrative document;

Whereas, no later than 1 April 1993, the authorities of each Member State should have an electronic data base containing a register of authorized warehouse keepers and a register of tax warehouses;

Whereas, in order to simplify administration procedures, an accompanying document should not be used where computerized procedures are employed;

Whereas an accompanying document should be used when products are moved under suspension arrangements by sea or air directly from one Community port or airport to another;

Whereas provision should be made so that products subject to excise duty which are covered by suspension arrangements in 1992 should be under suspension of excise duties thereafter if the suspension arrangements have not been discharged;

Whereas, finally, in order to ensure the smooth operation of Community provisions on excise duties on 1 January 1993, Council Directive 76/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties, and in respect of value added tax (5) and Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils (6) need to be amended,

(1) OJ No C 283, 31. 10. 1992, p. 8.
(2) Opinion delivered on 20 November 1992 (not yet published in the Official Journal).
(3) Opinion delivered on 24 November 1992 (not yet published in the Official Journal).
(4) OJ No L 76, 23. 3. 1992, p. 1.
(5) OJ No L 73, 19. 3. 1976, p. 18. Directive last amended by Directive 79/1071/EEC (OJ No L 331, 27. 12. 1979, p. 10).
(6) OJ No L 316, 31. 10. 1992, p. 12.