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II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

Information relating to the entry into force of the Agreement between the European Union and the Republic of Moldova on operational activities carried out by the European Border and Coast Guard Agency in the Republic of Moldova

The Agreement between the European Union and the Republic of Moldova on operational activities carried out by the European Border and Coast Guard Agency in the Republic of Moldova will enter into force on 1 November 2022, the procedure provided for in Article 22(2) of the Agreement having been completed on 15 September 2022.

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2022/1636

of 5 July 2022

supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty ⁽¹⁾, and in particular Articles 6(10), 29(1) and 43(1) thereof,

Whereas:

- (1) Pursuant to Article 6(7) of Directive (EU) 2020/262, partial loss due to the nature of the goods that occurs during a duty suspension movement between the Member States is not to be considered a release for consumption in so far as the amount of loss falls below the common partial loss threshold for those excise goods, unless a Member State has reasonable cause to suspect fraud or irregularity. Pursuant to Article 45(2) of that Directive, in the event of partial loss due to the nature of the goods that occurs during their transport in the territory of a Member State other than the Member State in which they were released for consumption, excise duty is not chargeable in that Member State where the amount of loss falls within the relevant common partial loss threshold, unless a Member State has reasonable cause to suspect fraud or irregularity. In order to ensure uniform treatment of partial losses throughout the Union, common partial loss threshold should be determined for manufactured tobacco products. Taking into account in particular the nature of the products, their physical and chemical characteristics and the existing national thresholds, the common partial loss threshold for manufactured tobacco should be set at 0 %.
- (2) Directive (EU) 2020/262 requires the use of electronic administrative documents, exchanged via the computerised system referred to in Decision (EU) 2020/263 of the European Parliament and of the Council ⁽²⁾, in order for a movement of excise goods to be considered to take place under a duty suspension arrangement. It also requires the use of fallback documents in cases where that computerised system is unavailable in the Member State of dispatch. The structure and content of those documents should ensure a uniform completion of the necessary formalities and facilitate the supervision of movements of excise goods.
- (3) Directive (EU) 2020/262 requires the use of electronic simplified administrative documents for the movement of excise goods which have been released for consumption in the territory of one Member State and are moved to the territory of another Member State in order to be delivered there for commercial purposes. It also requires the use of fallback documents in certain specified cases. The structure and content of those documents should ensure a uniform completion of the necessary formalities and facilitate the supervision of movements of excise goods.

⁽¹⁾ OJ L 58, 27.2.2020, p. 4.

⁽²⁾ Decision (EU) 2020/263 of the European Parliament and of the Council of 15 January 2020 on computerising the movement and surveillance of excise goods (recast) (OJ L 58, 27.2.2020, p. 43).

- (4) In order to ensure that the documents exchanged through the computerised system in accordance with Articles 20 to 25 of Directive (EU) 2020/262 are readily understandable in all Member States and can be processed by the computerised system, the structure and content of such messages concerning the cancellation of the electronic administrative document, a change of destination and the splitting of a movement should be established.
- (5) The rules on the structure and content of the documents exchanged in the context of movement of excise goods and on a threshold for the losses due to the nature of the goods will in many instances have to be applied together by both economic operators performing intra-EU movements of excise goods, such as manufactured tobacco, and Member States authorities monitoring these activities. In the interest of simplicity and transparency, as well as in order to facilitate their application and avoid a multiplication of rules, they should be laid down in a single act.
- (6) Since the rules established by this Regulation and Commission Implementing Regulation (EU) 2022/1637 ⁽³⁾ replace the rules laid down in Commission Regulations (EEC) No 3649/92 ⁽⁴⁾ and (EC) No 684/2009 ⁽⁵⁾, the replaced Regulations should be repealed.
- (7) Pursuant to Article 54 of Directive (EU) 2020/262 Member States are to allow the receipt of excise goods under the formalities set out in Articles 33, 34 and 35 of Council Directive 2008/118/EC ⁽⁶⁾ until 31 December 2023. Regulation (EEC) No 3649/92 should therefore apply until that day to the movements of excise goods initiated before the date of application of this Regulation.
- (8) Pursuant to Article 55(1) of Directive (EU) 2020/262, Member States are to apply the measures necessary to comply with Article 6, Articles 20 to 22, Articles 25 to 29 and Articles 36 to 40 and Article 45 of that Directive as from 13 February 2023. This Regulation should therefore apply as from that date,

HAS ADOPTED THIS REGULATION:

Article 1

Threshold for the loss due to the nature of the goods for manufactured tobacco products

The common partial loss threshold referred to in Articles 6(7) and 45(2) of Directive (EU) 2020/262 for manufactured tobacco, falling within the scope of Council Directive 2011/64/EU ⁽⁷⁾, is 0 %.

Article 2

Requirements for messages exchanged through the computerised system

The messages exchanged in accordance with Articles 20 to 25 and Articles 36 and 37 of Directive (EU) 2020/262 shall comply with Annex I to this Regulation. Where codes are required for the completion of certain data elements in those messages in accordance with Annex I, the codes listed in Annex II shall be used.

⁽³⁾ Commission Implementing Regulation (EU) No 2022/1637 of 5 July 2022 laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate (See page 57 of this Official Journal).

⁽⁴⁾ Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch (OJ L 369, 18.12.1992, p. 17).

⁽⁵⁾ 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 (OJ L 197, 29.7.2009, p. 24).

⁽⁶⁾ Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

⁽⁷⁾ Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24).

*Article 3***Draft electronic administrative document and electronic administrative document**

The draft electronic administrative document submitted in accordance with Article 20(2) of Directive (EU) 2020/262 and the electronic administrative document to which an administrative reference code has been assigned in accordance with Article 20(3), third subparagraph, of that Directive shall comply with the requirements set out in the applicable provisions of Table 1 of Annex I to this Regulation.

*Article 4***Draft electronic simplified administrative document and electronic simplified administrative document**

The draft electronic simplified administrative document submitted in accordance with Article 36(1) of Directive (EU) 2020/262 and the electronic simplified administrative document to which an administrative reference code has been assigned in accordance with Article 36(2), third subparagraph, of that Directive shall comply with the requirements set out in the applicable provisions of Table 1 of Annex I to this Regulation.

*Article 5***Messages concerning the cancellation of the electronic administrative document**

The messages concerning the cancellation of the electronic administrative document as provided for in Article 20(6) of Directive (EU) 2020/262 shall comply with the requirements set out in Table 2 of Annex I to this Regulation.

*Article 6***Messages concerning a change of destination of the movement of excise goods**

The messages concerning the change of destination as provided for in Article 20(7) and Article 36(5) of Directive (EU) 2020/262 shall comply with the requirements set out in Tables 3 and 4 of Annex I to this Regulation.

*Article 7***Messages concerning the splitting of the movement of energy products under suspension of excise duty**

The messages concerning the splitting of the movement of energy products under suspension of excise duty as provided for in Article 23 of Directive (EU) 2020/262 shall comply with the requirements set out in Tables 4 and 5 of Annex I to this Regulation.

*Article 8***Messages concerning the end of the movement of excise goods**

The report of receipt submitted in accordance with Article 24(1) or Article 37(1) of Directive (EU) 2020/262 and the report of export provided for in Article 25 of that Directive, shall comply with the requirements set out in Table 6 of Annex I to this Regulation.

*Article 9***Fallback documents**

1. The fallback documents referred to in Articles 26(1), point (a), and 38(1), point (a), of Directive (EU) 2020/262 shall contain data elements, data groups and data subgroups set out in columns A and B of Table 1 of Annex I to this Regulation. The data elements, data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters set out in columns A and B of Table 1 of Annex I to this Regulation.

2. The information concerning the change of destination of the goods and the splitting of the movement of energy products to be communicated by the consignor to the competent authorities of the Member State of dispatch, in accordance with Articles 26(4) and 38(4) of Directive (EU) 2020/262, shall be displayed in the form of data elements, data groups and data subgroups as set out in columns A and B of Table 3 of Annex I to this Regulation or columns A and B of Table 5 of Annex I to this Regulation, as applicable. All the data elements, data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters set out in columns A and B of Table 3 of Annex I or columns A and B of Table 5 of Annex I, as applicable.

3. The fallback documents referred to in Article 27(1) and (2) and in Article 39 of Directive (EU) 2020/262 shall bear the title 'Fallback report of receipt for movements of excise goods' or 'Fallback report of export for movements of excise goods under suspension of excise duty', as applicable. The data shall be displayed in the form of data elements, data groups and data subgroups as set out in columns A and B of Table 6 of Annex I. All the data elements, data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters set out in column A and column B of Table 6 of Annex I.

Article 10

Repeal

Regulations (EEC) No 3649/92 and (EC) No 684/2009 are repealed with effect from 13 February 2023.

Notwithstanding the first paragraph, Regulation (EEC) No 3649/92 shall apply until 31 December 2023 to movements of goods initiated before 13 February 2023.

Article 11

Entry into force and application

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 13 February 2023.

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

Done at Brussels, 5 July 2022.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Messages used for the purpose of movements of excise goods under suspension of excise duty or previously released for consumption in the territory of one Member State and moved to the territory of another Member State to be delivered there for commercial purposes

EXPLANATORY NOTES

1. The data elements of the electronic messages ⁽¹⁾ exchanged in accordance with Articles 20 to 25 and Articles 36 and 37 of Directive (EU) 2020/262 shall be structured in data groups and, where applicable, data subgroups as set out in Tables 1 to 6 of this Annex. The columns of Tables 1 to 6 shall contain the following information:
 - (a) column A: the numeric code (number) attributed to each data group and data subgroup. Each subgroup follows the sequence number of the data (sub)group of which it forms part (for example: where the data group number is 1, one data subgroup of this group is 1.1 and one data subgroup of this subgroup is 1.1.1);
 - (b) column B: the alphabetic code (letter) attributed to each data element in a data (sub)group;
 - (c) column C: an identification of the data (sub)group or data element;
 - (d) column D: a value for each data (sub)group or data element indicating whether the insertion of the corresponding data is:
 - (i) required ('R'), meaning that the data must be provided. When a data (sub)group is optional ('O') or conditional ('C'), data elements within that group can still be 'R' when the competent authorities of the Member State have decided that the data in this (sub)group must be completed or when the condition applies;
 - (ii) optional ('O'), meaning that the insertion of the data is optional for the person submitting the message (the consignor or consignee) except where a Member State has stipulated that the data are required in accordance with the option provided for in column E for some of the optional data (sub)groups or data elements;
 - (iii) conditional ('C'), meaning that the use of the data (sub)group or data element depends on other data (sub)groups or data elements in the same message;
 - (iv) dependent ('D'), meaning that the use of the data (sub)group or data element depends on a condition which cannot be checked by the computerised system, as provided for in columns E and F.
 - (e) column E provides the condition(s) for data whose insertion is conditional, specifies the use of the optional and dependent data where applicable and indicates which data must be provided by the competent authorities;
 - (f) column F provides explanations, where necessary, concerning the completion of the message;
 - (g) column G provides:
 - (i) for some data (sub)groups a number followed by the character 'x' indicating how many times the data (sub)group can be repeated in the message (default = 1);
 - (ii) for each data element, except for data elements indicating the time and/or the date, the characteristics identifying the data type and the data length. The codes for the data types are 'a' for alphabetic, 'n' for numeric and 'an' for alphanumeric.

The number following the code provides the admissible data length for the data element concerned. The optional two dots before the length indicator mean that the data have no fixed length, but can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the data can hold decimals, the digit before the comma provides the total length of the attribute, the digit after the comma provides the maximum number of digits after the decimal point.

⁽¹⁾ Where, in accordance with Article 9 of this Regulation, certain requirements of this Annex apply to the fallback documents referred to in Articles 26, 27, 38 and 37 of Directive (EU) 2020/262, the explanatory notes shall apply *mutatis mutandis* to those documents.

(iii) For data elements indicating the time and/or date, the mention 'date', 'time' or 'dateTime', meaning that the date, the time or the date and time must be given using the ISO 8601 standard for representation of dates and time.

2. The following abbreviations are used in Tables 1 to 6:

- (a) 'e-AD': electronic administrative document;
- (b) 'e-SAD': electronic simplified administrative document;
- (c) 'ARC': administrative reference code;
- (d) 'SEED': the System for Exchange of Excise Data referred to in Article 19(1) of Council Regulation (EU) No 389/2012 ^(?);
- (e) 'Import SAD': the Import single administrative document;
- (f) 'CN Code': Combined Nomenclature Code.

^(?) 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 (OJ L 121, 8.5.2012, p. 1).

Table 1

(referred to in Article 3, Article 4 and Article 9(1))

Draft electronic (simplified) administrative document and electronic (simplified) administrative document

A	B	C	D	E	F	G
		ATTRIBUTE	R			
	<i>a</i>	Message Type	R		The possible values are: 1 = Standard submission (to be used in all cases of movements of goods under duty suspension except where submission concerns export with local clearance), 2 = Submission for export with local clearance for movements of goods under duty suspension, 3 = Submission for Duty Paid (to be used for movements of goods already released for consumption). The Message Type must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9(1).	n1
	<i>b</i>	Deferred Submission Flag	D	'R' for submission of an e-AD/e-SAD for a movement that has begun under cover of the fallback document referred to in Article 9(1).	ossible values: 0 = false, 1 = true. The value is 'false' by default. This data element must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9(1).	n1
1		EXCISE MOVEMENT	R			

<i>a</i>	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (Article 16(1), point (a)(i), of Directive (EU) 2020/262), 2 = Registered consignee (Article 16(1), point (a)(ii), of Directive (EU) 2020/262), 3 = Temporary registered consignee Article 16(1), point (a)(ii), and Article 18(3) of Directive (EU) 2020/262), 4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262), 5 = Exempted consignee (Article 16(1), point (a)(iv), of Directive (EU) 2020/262), 6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262), 8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262), 9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262), 10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262); 11 = Destination-Return to the place of dispatch of the Consignor.	n..2
<i>b</i>	Journey Time	R		Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II.	an3

	<i>c</i>	Transport Arrangement	R		Identify the person responsible for arranging the first transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1
	<i>d</i>	ARC	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD	See Code list 2 of Annex II.	an21
	<i>e</i>	Date and Time of Validation of e-AD/e-SAD	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD	The addressed time is local time.	dateTime
	<i>f</i>	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD and for each change of destination	Set to 1 at initial validation and then incremented by 1 in each e-AD/e-SAD generated by the competent authorities of the Member State of dispatch upon each change of destination.	n..2
	<i>g</i>	Date and Time of Validation of Update	C	The date and time of validation of the change of destination message in Table 3, to be provided by the competent authorities of the Member State of dispatch in case of change of destination	The addressed time is local time.	dateTime
2		TRADER Consignor	R			

	<i>a</i>	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper, registered consignor, certified consignor or temporary certified consignor.	an13
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
3		TRADER Place of Dispatch	C	'R' if Origin Type Code in box 9d is '1' or '3'		
	<i>a</i>	Tax Warehouse Reference	C	'R' if Origin Type Code in box 9d is '1'	Provide a valid SEED registration number of the tax warehouse of dispatch.	an13
	<i>b</i>	Trader Name	C	For box 3b, 3c, 3e and 3f: 'R' if Origin Type Code in box 9d is '3'		an..182
	<i>c</i>	Street Name	C			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50

	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
4		OFFICE of Dispatch – Import	C	'R' if Origin Type Code in box 9d is '2'		
	<i>a</i>	Office Reference Number	R		Provide the code of the customs office responsible for release for free circulation. See Code list 4 of Annex II.	an8
5		TRADER Consignee	C	'R', except for Message Type '2 – Submission for export with local clearance' or for Destination Type Code 8 (See Destination Type Codes in box 1a)		
	<i>a</i>	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 — 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 5 (See Destination Type Codes in box 1a)	For Destination Type Code: — 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export. — 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement.	an..16
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11

	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>h</i>	EORI Number	C	— 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11. <i>(See Destination Type Codes in box 1a)</i>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262.	an..17
6		TRADER COMPLEMENT Consignee	C	'R' for Destination Type Code 5 <i>(See Destination Type Codes in box 1a)</i>		
	<i>a</i>	Member State Code	R		Provide the Member State of destination using the Country Code in Code list 3 of Annex II.	a2
	<i>b</i>	Serial Number of Certificate of Exemption	D	'R' if a serial number is mentioned on the excise duty exemption certificate established in Implementing Regulation (EU) 2022/1637		an..255
7		TRADER Place of Delivery	C	— 'R' for Destination Type Code 1, 4, 9 and 10 — 'O' for Destination Type Code 2, 3 and 5 <i>(See Destination Type Codes in box 1a)</i>	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group: — is 'O' for the e-AD, since the Member State of dispatch can fill in this box with the address of the registered consignee defined in SEED, — does not apply for the draft e-AD.	—

	<i>a</i>	Trader Identification	C	— 'R' for Destination Type Code 1, 9 and 10 — 'O' for Destination Type Code 2, 3, and 5 <i>(See Destination Type Code in box 1a)</i>	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier.	an..16
	<i>b</i>	Trader Name	C	— 'R' for Destination Type Code 1, 2, 3, 5, 9 and 10 — 'O' for Destination Type Code 4 <i>(See Destination Type Codes in box 1a)</i>		an..182
	<i>c</i>	Street Name	C	For box 7c, 7e and 7f:		an..65
	<i>d</i>	Street Number	O	— 'R' for Destination Type Code 2, 3, 4, 5, 9 and 10		an..11
	<i>e</i>	Postcode	C	— 'O' for Destination Type Code 1		an..10
	<i>f</i>	City	C	<i>(See Destination Type Codes in box 1a)</i>		an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
8		OFFICE Place of Delivery – Customs	C	'R' in case of export (Destination Type Code 6) <i>(See Destination Type Codes in box 1a)</i>		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged. See Code list 4 of Annex II.	an8

9		<i>e-AD/e-SAD</i>	R			
	<i>a</i>	Local Reference Number	R		A unique serial number assigned to the e-AD/e-SAD by the consignor which identifies the consignment in the records of the consignor.	an..22
	<i>b</i>	Invoice Number	R		Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document should be given.	an..35
	<i>c</i>	Invoice Date	O	The Member State of dispatch may decide to make this data 'R'	The date of the document shown in box 9b.	Date
	<i>d</i>	Origin Type Code	R		The possible values for the origin of the movement are: 1 = Origin – Tax warehouse (in the situations referred to in Article 16(1)(a) of Directive (EU) 2020/262), 2 = Origin – Import (in the situation referred to in Article 16(1), point (b), of Directive (EU) 2020/262), 3 = Origin – Duty Paid (in the situation referred to in Article 33(1) of Directive (EU) 2020/262).	n1
	<i>e</i>	Date of Dispatch	R		The date at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. This date cannot be later than 7 days after the date of submission of the draft e-AD/e-SAD. The date of dispatch can be a date in the past in the case referred to of Article 26 or Article 38 of Directive (EU) 2020/262.	Date
	<i>f</i>	Time of Dispatch	O	The Member State of dispatch may decide to make this data 'R'	The time at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. The addressed time is local time.	Time
	<i>g</i>	Upstream ARC	D	To be provided by the competent authorities of the Member State of dispatch upon validation of new e-ADs following the validation of the message 'Splitting operation' (Table 5)	The ARC to be provided is the ARC of the replaced e-AD.	an21

9.1		IMPORT SAD	C	'R' if Origin Type Code in box 9d is '2' (import)		9X
	a	Import SAD Number	R	The SAD Number shall be provided either by the consignor at the time of submission of the draft e-AD or by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	Provide the number(s) of the single administrative document(s) used for the release for free circulation of the goods concerned.	an..21
10		OFFICE Competent Authority at Dispatch	R			
	a	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of dispatch responsible for excise control at the place of dispatch. See Code list 4 of Annex II.	an8
11		MOVEMENT GUARANTEE	R			
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 5 of Annex II.	n..4
12		TRADER Guarantor	C	'R' if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 (See Guarantor Type Code in Code list 5 of Annex II)	Identify the transporter and/or the owner of the goods if they provide the guarantee.	2X

	<i>a</i>	Trader Excise Number	O	The Member State of dispatch may decide to make this data 'R'	Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods.	an13
	<i>b</i>	VAT Number	O			an..14
	<i>c</i>	Trader Name	C	For 12c, d, f and g: 'O' if Trader Excise Number is provided, otherwise 'R'		an..182
	<i>d</i>	Street Name	C			an..65
	<i>e</i>	Street Number	O			an..11
	<i>f</i>	Postcode	C			an..10
	<i>g</i>	City	C			an..50
	<i>h</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
13		TRANSPORT	R			
	<i>a</i>	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Code list 6 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262', the Transport Mode Code must be 'Fixed transport installation' or 'Sea Transport'.	n..2
	<i>b</i>	Complementary Information	C	'R' if Transport Mode Code is 'Other' Otherwise 'O'	Provide a textual description of the mode of transport.	an..350

	<i>c</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Code list 1 of Annex II to define the language used in this data group.	a2
14		TRADER <i>Transport Arranger</i>	C	'R' to identify the person responsible for arranging the first transport if value in box 1c is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
15		TRADER <i>First Transporter</i>	O	The Member State of dispatch may decide to make this data 'R'	Identify the person carrying out the first transport.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182

	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide language code, see Code list 1 of Annex II to define the language used in this data group.	a2
16		TRANSPORT DETAILS	R			99X
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 13a. See Code list 7 of Annex II.	n..2
	<i>b</i>	Identity of Transport Units	C	'R' if the Transport Unit Code is other than 5 (See box 16a)	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5.	an..35
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350

	<i>g</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
17		<i>E-AD/E-SAD Body</i>	R		A separate data group must be used for each product composing the consignment.	999x
	<i>a</i>	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1.	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable Excise Product Code, see Code list 10 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' the Excise Product Code must be that of an energy product. Excise Product Code S600 is applicable only to e-SAD pursuant to Article 27(1), point (a), of Directive 92/83/EEC	an4
	<i>c</i>	CN Code	R		Provide the CN Code applicable at the date of dispatch. The value of this data element must be greater than zero.	n8
	<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code – See Code lists 10 and 11 of Annex II). For a movement to a registered consignee referred to in Article 18(3) and certified consignee referred to in Article 35(8) of Directive (EU) 2020/262, the quantity shall not exceed the quantity which it is authorised to receive. For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate. The value of this data element must be greater than zero.	n..15,3

<i>e</i>	Gross Mass	R		Provide the gross mass of the consignment (the excise goods with packaging). The value of this data element must be greater than zero. The Gross Mass must be equal to or higher than Net Mass.	n..16,6
<i>f</i>	Net Mass	R		Provide the mass of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes). The value of this data element must be greater than zero. The Gross Mass must be equal to or higher than Net Mass.	n..16,6
<i>g</i>	Alcoholic strength by Volume in Percentage	C	'R' if applicable for the excise good in question	Provide the alcoholic strength (percentage by volume at 20 °C) if applicable in accordance with Code list 10 of Annex II. The value of this data element must be greater than zero. The value of this data item must be greater than 0,5 and less than or equal to 100.	n..5,2
<i>h</i>	Degree Plato	D	'R' if the Member State of dispatch and/or the Member State of destination tax beer on the basis of degree Plato	For beer, provide the Degree Plato if the Member State of dispatch and/or the Member State of destination tax beer on that basis. See Code list 10 and 13 of Annex II. The value of this data element must be greater than zero.	n..5,2
<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination.	an..350
<i>j</i>	Fiscal Mark_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>k</i>	Fiscal Mark Used flag	D	'R' if fiscal marks are used	Provide '1' if the goods carry or contain fiscal marks or '0' if the goods do not carry or contain fiscal marks.	n1

<i>l</i>	Designation of Origin	O		This box can be used to give certification: 1. in the case of certain wines, relating to the protected designation of origin or geographical indication (PDO or PGI) and the vintage year or the wine-grape variety, in accordance with Articles 24 and 31 of Commission Delegated Regulation (EU) 2018/273 ⁽¹⁾, Certification shall be given in the terms mentioned in box 9 of Part I of Annex VII of Delegated Regulation (EU) 2018/273. If the product is a PDO or PGI the terms are followed by the name(s) of the PDO or PGI and its register number(s) as provided for in Article 119(1), point (b), of Regulation (EU) No 1308/2013 of the European Parliament and of the Council ⁽²⁾. 2. in the case of certain spirit drinks, for which the marketing is relating to the spirit category or categories, geographical indication (GI) and/or the maturation period/age of the product, in accordance with the relevant Union legislation on spirit drinks (in particular Articles 10 and 13(6), Chapter III and Annex I of Regulation (EU) 2019/787 ⁽³⁾) certification shall be given in the following terms: <i>'It is hereby certified that the product described is marketed and labelled in compliance with Regulation (EU) 2019/787'</i>. 3. For alcoholic beverages produced by certified independent small producers, the declaration concerning the type of alcoholic beverage authorised in the certificate in accordance with Article 2 of Commission Implementing Regulation (EU) 2021/2266 ⁽⁴⁾ shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination. 4. For alcoholic beverages produced by self-certified independent small producers, the declaration concerning the status of the producer in accordance with Article 4, Article 5(1) and Article 5(2) of Implementing Regulation (EU) 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.	an..350
<i>m</i>	Designation of Origin_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2

<i>n</i>	Size of Producer	O		For alcoholic beverages produced by self-certified independent small producers, the annual production quantity in accordance with Article 5(3) of Implementing Regulation (EU) 2021/2266 shall be provided in case it is intended to claim a reduced excise duty rate in the Member State of destination. The value of this data element shall be greater than zero.	n..15
<i>o</i>	Density	C	'R' if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with Code list 10 of Annex II. The value of this data element must be greater than zero.	n..5,2
<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required	Provide the commercial description of the goods in order to identify the products transported. For the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Part II of Annex VII to Regulation (EU) No 1308/2013 the product description shall contain the optional particulars set out in Article 120 of that Regulation, provided that they are shown on the labelling or that it is planned to show them on the labelling. For any spirit drink, the commercial description shall include its legal name in accordance with Article 10 of Regulation (EU) 2019/787.	an..350
<i>q</i>	Commercial Description_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>r</i>	Brand Name of Products	D	'R' if the excise goods have a brand name. The Member State of dispatch may decide that the brand name of the products transported need not be provided if it is given in the invoice or other commercial document referred to in box 9b	Provide the brand name of the goods, if applicable.	an..350

	<i>s</i>	Brand Name of Products_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>t</i>	Maturation Period or Age of Products	O		For spirit drinks, the maturation period or age must correspond to that indicated in their description, presentation and labelling, as referred to in Article 13(6) of Regulation (EU) 2019/787.	an..350
	<i>u</i>	Maturation Period or Age of Products_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
17.1		PACKAGE	R			99x
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package using one of the codes in Code list 8 of Annex II.	an2
	<i>b</i>	Number of Packages	C	'R' if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Code list 8 of Annex II. In case the 'Number of Packages' is set to '0', then there should exist at least one PACKAGE with the same 'Shipping Marks' and 'Number of Packages' with value greater than '0'.	n..15
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the packages.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>f</i>	Shipping Marks	C	— 'R' if Number of Packages is 0 'O' Otherwise		an..999

17.2		WINE PRODUCT	D	'R' for wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013		
	a	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013, provide one of the following values: 1 = Wine without PDO/PGI, 2 = Varietal wine without PDO/PGI, 3 = Wine with PDO or PGI, 4 = Imported wine, 5 = Other.	n1
	b	Wine-Growing Zone Code	D	'R' for wine products in bulk (nominal volume of more than 60 litres)	Provide the wine-growing zone in which the product transported originates in accordance with Appendix 1 of Annex VII to Regulation (EU) No 1308/2013.	n..2
	c	Third Country of Origin	C	'R' if Category of Wine Product in box 17.2a is '4' (imported wine)	Provide a 'Country Code' as referred in Code list 3 of Annex II other than that of an EU Member State or a territory where Directive (EU) 2020/262 is applicable.	a2
	d	Other Information	O			an..350
	e	Other Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
17.2.1		WINE OPERATION Code	D	'R' for wine products in bulk (nominal volume of more than 60 litres)		99x
	a	Wine Operation Code	R		Provide one or several 'Wine operation Code(s)' in accordance with the list in point 2.1.(e)(ii) of part B of Annex V to Delegated Regulation (EU) 2018/273.	n..2
18		DOCUMENT Certificate	O			9x

<i>a</i>	Short Description of Document	C	'R', unless data field 18c or 18e is used	Provide a description of any certificate that relates to the transported goods, for instance certificates related to the Designation of Origin referred to in box 17l.	an..350
<i>b</i>	Short Description of Document_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>c</i>	Reference of Document	C	'R', unless data field 18a or 18e is used	Provide a reference to any certificate that relates to the transported goods.	an..350
<i>d</i>	Reference of Document_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>e</i>	Document Type	C	'R', unless data field 18a or 18c is used	Provide the document type code presented in Code List 15 of Annex II to Commission Implementing Regulation (EU) No 323/2016 ⁽³⁾ .	an..4
<i>f</i>	Document Reference	C	'R' if Document Type in box 18e is used		an..35

- ⁽¹⁾ Commission Delegated Regulation (EU) 2018/273 of 11 December 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the scheme of authorisations for vine plantings, the vineyard register, accompanying documents and certification, the inward and outward register, compulsory declarations, notifications and publication of notified information, and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the relevant checks and penalties, amending Commission Regulations (EC) No 555/2008, (EC) No 606/2009 and (EC) No 607/2009 and repealing Commission Regulation (EC) No 436/2009 and Commission Delegated Regulation (EU) 2015/560 (OJ L 58, 28.2.2018, p. 1).
- ⁽²⁾ Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).
- ⁽³⁾ Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of another foodstuff, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008 (OJ L 130, 17.5.2019, p. 1).
- ⁽⁴⁾ Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes (OJ L 455, 20.12.2021, p. 26).
- ⁽⁵⁾ Commission Implementing Regulation (EU) 2016/323 of 24 February 2016 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012 (OJ L 66, 11.3.2016, p. 1).

Table 2

(referred to in Article 5)

Cancellation of the electronic administrative document (not applicable to e-SAD)

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	<i>a</i>	Date and Time of Validation of Cancellation	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft cancellation message	The addressed time is local time	dateTime
2		EXCISE MOVEMENT e-AD	R			
	<i>a</i>	ARC	R		Provide the ARC of the e-AD for which cancellation is requested	an21
3		CANCELLATION	R			
	<i>a</i>	Cancellation Reason	R		Provide the reason for cancelling the e-AD, using the codes in Annex II, Code list 9	n1
	<i>b</i>	Complementary Information	C	— 'R' if Cancellation Reason is 0 — 'O' if Cancellation Reason is 1, 2, 3 or 4 — (See box 3.a)	Provide any additional information concerning the cancellation of the e-AD	an..350
	<i>c</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2

Table 3

(referred to in Article 6 and Article 9(2))

Messages concerning the change of destination

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	<i>a</i>	Date and Time of Validation of Change of Destination	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message	The addressed time is local time.	dateTime
2		e-AD/e-SAD Update	R			
	<i>a</i>	Sequence Number	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message	Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination.	n..2
	<i>b</i>	ARC	R		Provide the ARC of the e-AD/e-SAD of which the destination is changed.	an21
	<i>c</i>	Journey time	D	'R' when the journey time changes following the change of destination	Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II.	an3
	<i>d</i>	Changed Transport Arrangement	D	'R' when the person responsible for arranging the transport changes following the change of destination	Identify the person responsible for arranging the transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1

	<i>e</i>	Invoice Number	D	'R' when the invoice changes following the change of destination	Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document should be given.	an..35
	<i>F</i>	Invoice Date	O	The Member State of dispatch may decide to make this data 'R' when the Invoice Number changes following the change of destination	The date of the document shown in box 2e.	date
	<i>g</i>	Transport Mode Code	C	'R' when the Transport Mode changes following the change of destination 'R' if Guarantor Type Code is given and is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' 'O' otherwise	Provide the mode of transport using the codes in Code list 6 of Annex II. If Guarantor Type Code in box 7a (if given) or in the last e-AD (box 11a of Table 1) or in the last, if any, 'Change of destination' message (box 7b) that indicated change of place of delivery is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' the Transport Mode Code must be 'Fixed transport installation' or 'Sea Transport'.	n..2
	<i>h</i>	Complementary Information	C	'R' if Transport Mode Code is given and is 'Other'	Provide a textual description of the mode of transport.	an..350
	<i>i</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
3		CHANGED Destination	R			

	<i>a</i>	Destination Type Code	R		Provide the new destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 16(1)(a) of Directive (EU) 2020/262), 2 = Registered consignee (point (ii) of Article 16(1)(a) of Directive (EU) 2020/262), 3 = Temporary registered consignee (point (ii) of Article 16(1)(a) and Article 18(3) of Directive (EU) 2020/262), 4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262), 6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262), 9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262), 10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262), 11 = Destination – Return to the place of dispatch of the Consignor.	n..2
4		TRADER New Consignee	D	'R' when the consignee changes following the change of destination		
	<i>a</i>	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 — 'O' for Destination Type Code 6 (See <i>Destination Type Codes in box 3a</i>)	For Destination Type Code: — 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, certified consignee or temporary certified consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export. — 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement.	an..16
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65

	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>h</i>	EORI Number	C	— 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 (See Destination Type Codes in box 3a)	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17
5		TRADER Place of Delivery	C	— 'R' for Destination Type Code 1, 4, 9 and 10 — 'O' for Destination Type Code 2 and 3 (See Destination Type Codes in box 3a)	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group: — is 'O' after successful validation of the draft change of destination, since the Member State of Dispatch can fill in this box with the address of the Registered Consignee defined in SEED, — does not apply for the draft change of destination.	
	<i>a</i>	Trader Identification	C	— 'R' for Destination Type Code 1, 9 and 10 — 'O' for Destination Type Code 2 and 3 — (See Destination Type Codes in box 3a)	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3, 9 and 10: provide the VAT identification number or any other identifier.	an..16
	<i>b</i>	Trader Name	C	— 'R' for Destination Type Code 1, 2, 3, 9 and 10 — 'O' for Destination Type Code 4 — (See Destination Type Codes in box 3a)		an..182

	<i>c</i>	Street Name	C	For box 5c, 5e and 5f: — ‘R’ for Destination Type Code 2, 3, 4, 9 and 10 — ‘O’ for Destination Type Code 1 — (See Destination Type Codes in box 3a)		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	‘R’ if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
6		OFFICE Place of Delivery – Customs	C	‘R’ in case of export (Destination Type Code 6) (See Destination Type Codes in box 3a)		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 221(2) of Commission Implementing Regulation (EU) 2015/2447 ⁽¹⁾ . See Code list 4 of Annex II. Enter a code of a customs office that exists in the customs office list with export role.	an8
7		MOVEMENT GUARANTEE	D	‘O’ for movements under duty suspension. This data group does not apply to movements of goods already released for consumption		
	<i>a</i>	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 5 of Annex II. If Guarantor Type Code is ‘No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262’, the Excise Product Code contained in the last e-AD (box 17b of Table 1) or in the last, if any, ‘Report of receipt/Report of export’ message (box 7d of Table 6) that indicated partial refusal must be an energy product.	n..4

7.1		TRADER Guarantor	C	'R' if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 (See Guarantor Type Code in Code list 5 of Annex II)	Identify the transporter and/or the owner of the goods if they provide the guarantee.	2X
	a	Trader Excise Number	O	The Member State of dispatch may decide to make this data 'R'	Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods.	an13
	b	VAT Number	O			an..14
	c	Trader Name	C	For 7c, d, f and g: 'O' if Trader Excise Number is provided, otherwise 'R'		an..182
	d	Street Name	C			an..65
	e	Street Number	O			an..11
	f	Postcode	C			an..10
	g	City	C			an..50
	h	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
		TRADER New Transport Arranger	C	'R' to identify the person responsible for arranging the transport if the value in box 2d is '3' or '4'		
8	a	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10

	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
9		TRADER New Transporter	O	The Member State of dispatch may decide to make this data 'R' when the transporter changes following the change of destination	Identify the new person carrying out the transport.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
10		TRANSPORT DETAILS	D	'R' when the transport details have changed following the change of destination		99x
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 2g, see Code list 7 of Annex II.	n..2
	<i>b</i>	Identity of Transport Units	C	'R' if the Transport Unit Code is other than 5 (See box 10a)	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5.	an..35
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350

e	Seal Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Code list 1 of Annex II.	a2
f	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
g	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2

(¹) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

Table 4
(referred to in Articles 6 and 7)

Change of destination/splitting of movement

A	B	C	D	E	F	G
1		EXCISE NOTIFICATION	R			
	a	Notification Type	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the reason for the notification using one of the following values: 1 = Change of destination 2 = Splitting	n1
	b	Notification Date and Time	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	The addressed time is local time.	dateTime

	<i>c</i>	ARC	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the ARC of the e-AD or e-SAD (the latter only in case of change of destination) for which the notification is provided.	an21
	<i>d</i>	Sequence Number	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the Sequence Number of the e-AD or e-SAD (the latter only in case of change of destination). Set to 1 at initial validation of the e-AD or e-SAD (the latter only in case of change of destination) and then incremented by 1 upon each change of destination.	n..2
2		DOWNSTREAM ARC	C	'R' if the Notification Type is 2 in box 1 <i>a</i> To be provided by the competent authorities of the Member State of dispatch		9x
	<i>a</i>	ARC	R	To be provided by the competent authorities of the Member State of dispatch		an21

Table 5

(referred to in Article 7 and Article 9(2))

Splitting of consignment (not applicable to e-SAD)

A	B	C	D	E	F	G
1		<i>e-AD Splitting</i>	R			
	<i>a</i>	Upstream ARC	R		Provide the ARC of the e-AD to be split. See Code list 2 of Annex II.	an21
2		<i>MSA of Splitting</i>	R			
	<i>a</i>	Member State Code	R		Provide the Member State in the territory of which is carried out the splitting of the movement using the Member State code in Code list 3 of Annex II.	a2

3		<i>e-AD Split Details</i>	R		Splitting is achieved by fully replacing the concerned e-AD by two or several new ones.	9x
	<i>a</i>	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records of the consignor.	an..22
	<i>b</i>	Journey Time	D	'R' when the journey time changes following the splitting operation	Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II.	an3
	<i>c</i>	Changed Transport Arrangement	D	'R' when the person responsible for arranging the transport changes following the splitting operation	Identify the person responsible for arranging the first transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1
3.1		<i>CHANGED Destination</i>	R			
	<i>a</i>	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 16(1), point (a) of Directive (EU) 2020/262), 2 = Registered consignee (point (ii) of Article 16(1), point (a), of Directive (EU) 2020/262), 3 = Temporary registered consignee (Article 16(1), point (a)(ii) and Article 18(3) of Directive (EU) 2020/262), 4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262), 6 = Export (Article 16(1), point (a)(iii) and (v), of Directive (EU) 2020/262), 8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262).	n..2

3.2		TRADER <i>New Consignee</i>	C	'O' if the Destination Type Code is other than 8 (See <i>Destination Type Codes</i> in box 3.1a)	For Destination Type Code: 1, 2, 3, 4 and 6: Change of the consignee following the splitting operation renders this data group 'R'.	
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3 and 4 — 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 8 (See <i>Destination Type Codes</i> in box 3.1a)	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export.	an..16
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	h	EORI Number	C	— 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4 and 8 (See <i>Destination Type Codes</i> in box 3.1a)	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262.	an..17
3.3		TRADER <i>Place of Delivery</i>	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2 and 3 (See <i>Destination Type Codes</i> in box 3.1a)		
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2 and 3 (See <i>Destination Type Codes</i> in box 3.1a)	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2 and 3: provide the VAT identification number or any other identifier.	an..16

	<i>b</i>	Trader Name	C	— 'R' for Destination Type Code 1, 2 and 3 — 'O' for Destination Type Code 4 (See Destination Type Codes in box 3.1a)		an..182
	<i>c</i>	Street Name	C	For box 3.3c, 3.3e and 3.3f: — 'R' for Destination Type Code 2, 3 and 4 — 'O' for Destination Type Code 1 (See Destination Type Codes in box 3.1a)		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
3.4		OFFICE Place of Delivery – Customs	C	'R' in case of export (Changed Destination Type Code 6) (See Destination Type Codes in box 3.1a)		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Commission Delegated Regulation (EU) 2015/2446 (1). See Code list 4 of Annex II.	an8
3.5		TRADER New Transport Arranger	C	'R' to identify the person responsible for arranging the transport if the value in box 3c is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10

	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
3.6		TRADER <i>New Transporter</i>	O	The Member State of dispatch may decide to make this data 'R' when the transporter changes following the splitting operation	Identify the person carrying out the new transport.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
3.7		TRANSPORT DETAILS	D	'R' when the transport details have changed following the splitting operation		99X
	<i>a</i>	Transport Unit Code	R		Provide the Transport Unit Code(s). See Code list 7 of Annex II.	n..2
	<i>b</i>	Identity of Transport Units	C	'R' if the Transport Unit Code is other than 5 (See box 3.7a)	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5.	an..35
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2

	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
3.8		<i>E-AD Body</i>	R		A separate data group must be used for each product composing the consignment.	999x
	<i>a</i>	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the product in the original split e-AD. The Body Record Unique Reference must be unique per 'e-AD Split Details'. The value of this data element must be greater than zero.	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable excise product code, see Code list 10 of Annex II.	an..4
	<i>c</i>	CN Code	R		Provide the CN code applicable at the date of submission of the splitting operation. The value of this data element must be greater than zero.	n8
	<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code – See Code lists 10 and 11 of Annex II). For a movement to a registered consignee referred to in Article 18(3) of Directive (EU) 2020/262, the quantity shall not exceed the quantity which he is authorised to receive. For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate. The value of this data element must be greater than zero.	n..15,3

<i>e</i>	Gross Mass	R		Provide the gross mass of the consignment (the excise goods with packaging). The value of this data element must be greater than zero. The Gross Mass must be equal to or higher than Net Mass.	n..16,6
<i>f</i>	Net Mass	R		Provide the mass of the excise goods without packaging. The value of this data element must be greater than zero. The Gross Mass must be equal to or higher than Net Mass.	n..16,6
<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination.	an..350
<i>j</i>	Fiscal Mark_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 in Annex II to define the language used in this data group.	a2
<i>k</i>	Fiscal Mark Used flag	D	'R' if fiscal marks are used	Provide '1' if the goods contain or carry fiscal marks or '0' if the goods do not contain or carry fiscal marks.	n1
<i>o</i>	Density	C	'R' if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with Code list 10 in the table in Annex II. The value of this data element must be greater than zero.	n..5,2
<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required	Provide the commercial description of the goods in order to identify the products transported.	an..350
<i>q</i>	Commercial Description_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>r</i>	Brand Name of Products	D	'R' if the excise goods have a brand name	Provide the brand name of the goods, if applicable.	an..350
<i>s</i>	Brand Name of Products_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2

3.8.1		PACKAGE	R			99x
	a	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Code list 8 of Annex II.	an2
	b	Number of Packages	C	'R' if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Code list 8 of Annex II. In case the 'Number of Packages' is set to '0', then there should exist at least one PACKAGE with the same 'Shipping Marks' and 'Number of Packages' with value greater than '0'.	n..15
	c	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the packages.	an..35
	d	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	e	Seal Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	c	Shipping Marks	C	— 'R' if Number of Packages is 0 'O' Otherwise		an..999

(¹) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

Table 6

(referred to in Article 8 and Article 9(3))

Report of receipt/Report of export

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	a	Date and Time of Validation of Report of Receipt/Export	C	To be provided by the competent authorities of the Member State of destination/export upon validation of the Report of receipt/Report of export	The addressed time is local time.	dateTime

2		EXCISE MOVEMENT	R			
	a	ARC	R		Provide the ARC of the e-AD/e-SAD. See Code list 2 of Annex II.	an21
	b	Sequence Number	R		Provide the sequence number of the e-AD/e-SAD. Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination	n..2
3		TRADER Consignee	C	'R', except where Message Type data element in the corresponding electronic administrative document is set to '2 – Submission for export with local clearance'		
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 — 'O' for Destination Type Code 6 — Does not apply for Destination Type Code 5 <i>(See Destination Type Codes in box 1a of Table 1)</i>	For Destination Type Code: — 1, 2, 3, 4, 9 and 10 provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export. — 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement	an..16
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2

	<i>h</i>	EORI Number	C	— 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9 and 10 <i>(See Destination Type Codes in box 1a of Table 1)</i>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17
4		TRADER Place of Delivery	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2, 3, 5, 9 and 10 <i>(See Destination Type Codes in box 1 a of Table 1)</i>	Provide the actual place of delivery of the excise goods.	
	<i>a</i>	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2, 3 and 5 <i>(See Destination Type Codes in box 1a of Table 1)</i>	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier.	an..16
	<i>b</i>	Trader Name	C	— 'R' for Destination Type Code 1, 2, 3, 5, 9 and 10 — 'O' for Destination Type Code 4 <i>(See Destination Type Codes in box 1a of Table 1)</i>		an..182
	<i>c</i>	Street Name	C	For box 4c, 4e and 4f:		an..65
	<i>d</i>	Street Number	O	— 'R' for Destination Type Code 2, 3, 4, 5, 9 and 10		an..11
	<i>e</i>	Postcode	C	— 'O' for Destination Type Code 1		an..10
	<i>f</i>	City	C	<i>(See Destination Type Codes in box 1a of Table 1)</i>		an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2

5		OFFICE of Destination	C	'R' for Destination Type Code 1, 2, 3, 4, 5, 9, 10 and 11 (See Destination Type Codes in box 1a of Table 1)		
	a	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of destination responsible for excise control at the place of destination. See Code list 4 of Annex II.	an8
6		REPORT of Receipt/Export	R			
	a	Date of Arrival of the Excise Goods	R		The date at which the movement ends in accordance with Articles 19(2) and 33(4) of Directive (EU) 2020/262.	Date
	b	Global Conclusion of Receipt	R		The possible values are: 1 = Receipt accepted and satisfactory, 2 = Receipt accepted although unsatisfactory, 3 = Receipt refused, 4 = Receipt partially refused, 21 = Exit accepted and satisfactory, 22 = Exit accepted although unsatisfactory, 23 = Exit refused.	n..2
	c	Complementary information	O		Provide any additional information concerning the receipt of the excise goods.	an..350
	d	Complementary information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
7		REPORT of Receipt/Export BODY	C	'R' if the value of the Global Conclusion of Receipt is other than 1 and 21 (See box 6b)		999X

	a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD/e-SAD (box 17a of Table 1) related to the same excise product as in the associated e-AD/e-SAD for which one of the codes other than 1 and 21 is applicable. The value of this data element must be greater than zero	n..3
	b	Indicator of Shortage or Excess	D	'R' when a shortage or excess is detected for the body record concerned	Possible values are: S = Shortage, E = Excess.	a1
	c	Observed Shortage or Excess	C	'R' if indicator in box 7b is given	Provide quantity (expressed in the unit of measurement associated with the product code – See Code lists 10 and 11) The value of this data element must be greater than zero	n..15,3
	d	Excise Product Code	R		Provide the applicable excise product code, see Code list 10 of Annex II.	an4
	e	Refused Quantity	C	'R' if the Global Conclusion of Receipt code is 4 (See box 6b)	Provide quantity for each body record for which excise goods are refused (expressed in the unit of measurement associated with the product code – see Code lists 10 and 11 of Annex II). The value of this data element must be greater than zero	n..15,3
7.1		UNSATISFACTORY REASON	D	'R' for each body record for which the Global Conclusion of Receipt code 2, 3, 4, 22 or 23 applies (See box 6b)		9X

a	Unsatisfactory Reason	R		Possible values are: 0 = Other, 1 = Excess, 2 = Shortage, 3 = Goods damaged, 4 = Broken seal, 5 = Reported by ECS, 7 = Quantity higher than the one on the temporary authorisation.	n1
b	Complementary Information	C	— 'R' if Unsatisfactory Reason Code is 0 — 'O' if Unsatisfactory Reason Code is 1, 2, 3, 4, 5 or 7 (See box 7.1a)	Provide any additional information concerning the receipt of the excise goods.	an..350
c	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2.

ANNEX II

Lists of codes

1. LANGUAGE CODES

Code	Description
bg	Bulgarian
bt	Bulgarian (Latin character)
hr	Croatian
cs	Czech
da	Danish
nl	Dutch
en	English
et	Estonian
fi	Finnish
fr	French
ga	Gaelic
gr	Greek (Latin character)
de	German
el	Greek
hu	Hungarian
it	Italian
lv	Latvian
lt	Lithuanian
mt	Maltese
pl	Polish
pt	Portuguese
ro	Romanian
sk	Slovak
sl	Slovenian (Slovene)
es	Spanish
sv	Swedish

2. ADMINISTRATIVE REFERENCE CODE

Field	Content	Field Type	Example
1	Year	Numeric 2	05
2	Identifier of the MS where the e-AD/e-SAD was initially submitted	Alphabetic 2	ES
3	Nationally assigned unique code	Alphanumeric 15 (digits and capital letters)	7R19YTE17UIC8J4
4	Type of movement	Alphanumeric 1	P
5	Check digit	Numeric 1	9

Field 1 is the last two digits of the year of formal acceptance of movement

Field 2 is the country code referred to in code list 3

Field 3 is to be filled with a unique identifier per EMCS movement. The way this field is used is under the responsibility of the Member States, but each EMCS movement must have a unique number

Field 4 gives an identifier for the type of the movement. The value is 'P' for a movement of goods already released for consumption and any other value for a movement of goods under duty suspension

Field 5 gives the check digit for the whole ARC that will help detect an error when keying the ARC.

3. COUNTRY CODES

Must be identical to the codes established in the nomenclature of countries and territories for the European statistics on international trade in goods set out in Annex I to Commission Implementing Regulation (EU) 2020/1470 ⁽¹⁾, except:

— For Greece, where EL instead of GR must be used.

4. CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Country Code of the Member State followed by a 6-digit alphanumeric national number, example IT0830AB.

5. GUARANTOR TYPE CODE

Code	Description
1	Consignor
2	Transporter
3	Owner of the Excise product
4	Consignee
5	No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262

⁽¹⁾ Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2).

12	Joint guarantee of the consignor and of the transporter
13	Joint guarantee of the consignor and of the owner of the Excise products
14	Joint guarantee of the consignor and of the consignee
23	Joint guarantee of the transporter and of the owner of the Excise products
24	Joint guarantee of the transporter and of the consignee
34	Joint guarantee of the owner of the Excise products and of the consignee
123	Joint guarantee of the consignor, of the transporter and of the owner of the Excise products
124	Joint guarantee of the consignor, of the transporter and of the consignee
134	Joint guarantee of the consignor, of the owner of the Excise products and of the consignee
234	Joint guarantee of the transporter, of the owner of the Excise products and of the consignee
1234	Joint guarantee of the consignor, of the transporter, of the owner of the Excise products and of the consignee

6. TRANSPORT MODE CODE

Code	Description
0	Other
1	Sea Transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport

7. TRANSPORT UNIT CODE

Code	Description
1	Container
2	Vehicle
3	Trailer
4	Tractor
5	Fixed transport installation

8. PACKAGING CODES

Use the codes of Annex VI, of Recommendation No 21, adopted by the United Nations Centre for Trade Facilitation and Electronic Business ⁽²⁾.

9. CANCELLATION REASON CODE

Code	Description
0	Other
1	Typing error
2	Commercial transaction interrupted
3	Duplicate e-AD
4	The movement has not begun at the date of dispatch

10. EXCISE PRODUCT

EPC	CAT	UNIT	Description	A	P	D
T200	T	4	Cigarettes, as defined in Article 3 of Council Directive 2011/64/EU ⁽¹⁾ , and products treated as cigarettes in accordance with Article 2(2) of that Directive	N	N	N
T300	T	4	Cigars and cigarillos, as defined in Article 4 of Directive 2011/64/EU	N	N	N
T400	T	1	Fine-cut tobacco for the rolling of cigarettes, as defined in Article 5(2) of Directive 2011/64/EU	N	N	N
T500	T	1	Smoking tobacco, as defined in Article 5(1) of Directive 2011/64/EU, other than fine-cut tobacco for the rolling of cigarettes, as defined in Article 5(2) of that Directive, and products treated as smoking tobacco other than fine-cut tobacco for the rolling of cigarettes in accordance with Article 2(2) of that Directive	N	N	N
B000	B	3	Beer, as defined in Article 2 of Directive 92/83/EEC	Y	Y	N
W200	W	3	Still wine and still fermented beverages other than wine and beer, as defined in Articles 8(1) and 12(1) of Directive 92/83/EEC	Y	N	N
W300	W	3	Sparkling wine and sparkling fermented beverages other than wine and beer, as defined in Article 8(2) and 12(2) of Directive 92/83/EEC	Y	N	N
I000	I	3	Intermediate products, as defined in Article 17 of Directive 92/83/EEC	Y	N	N

⁽²⁾ United Nations Economic Commission for Europe. RECOMMENDATION No 21, fourth revised edition, adopted by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT). ECE/TRADE/309. Geneva, May 2002.

EPC	CAT	UNIT	Description	A	P	D
S200	S	3	Spiritous beverages, as defined in Article 20, first, second and third indent of Directive 92/83/EEC	Y	N	N
S300	S	3	Ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes 2207 and 2208, other than spirituous beverages (S200)	Y	N	N
S400	S	3	Partially denatured alcohol, falling within Article 20 of Directive 92/83/EEC, being alcohol which has been denatured but which does not yet fulfil the conditions to benefit from the exemption foreseen in Article 27(1)(a) or (b) of that Directive, other than spirituous beverages (S200)	Y	N	N
S500	S	3	Products containing ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes other than 2207 and 2208	Y	N	N
S600	S	3	Completely denatured alcohol, falling within Article 20 of Directive 92/83/EEC, being alcohol which has been denatured and fulfils the conditions to benefit from the exemption provided for in Article 27(1)(a) of that Directive	Y	N	N
E200	E	2	Vegetable and animal oils – Products falling within CN codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel (Article 20(1)(a) of Council Directive 2003/96/EC ⁽²⁾)	N	N	Y
E300	E	2	Mineral oils (energy products) – Products falling within CN codes 2707 10, 2707 20, 2707 30, and 2707 50 (Article 20(1)(b) of Directive 2003/96/EC)	N	N	Y
E410	E	2	Leaded petrol falling within CN codes 2710 12 31, 2710 12 51 and 2710 12 59 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E420	E	2	Unleaded petrol falling within CN codes 2710 12 31, 2710 12 41, 2710 12 45 and 2710 12 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E430	E	2	Gasoil, unmarked falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E440	E	2	Gasoil, marked falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y

E450	E	2	Kerosene, falling within CN codes 2710 19 21 and unmarked kerosene falling with CN code 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E460	E	2	Kerosene, marked falling within CN codes 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E470	E	1	Heavy fuel oil falling within CN codes 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35 and 2710 20 39 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	N
E480	E	2	Products falling within CN codes 2710 12 21, 2710 12 25, 2710 19 29 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)) in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E490	E	2	Products falling within CN codes 2710 12 11, 2710 12 15, 2710 12 70, 2710 12 90, 2710 19 11, 2710 19 15, 2710 19 31, 2710 19 35, 2710 19 51 and 2710 19 55 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E500	E	1	Liquefied petroleum gases and other gaseous hydrocarbons (LPG) of CN codes 2711 12 11 to 2711 19 00 (Article 20(1)(d) of Directive 2003/96/EC)	N	N	N
E600	E	1	Saturated acyclic hydrocarbons falling within CN code 2901 10 (Article 20(1)(e) of Directive 2003/96/EC)	N	N	N
E700	E	2	Cyclic hydrocarbons falling within CN codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44 (Article 20(1)(f) of Directive 2003/96/EC)	N	N	Y
E800	E	2	Products falling within CN code 2905 11 00 (methanol (methyl alcohol)), which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel (Article 20(1)(g) of Directive 2003/96/EC)	N	N	Y
E910	E	2	Fatty-acid mono-alkyl esters, containing by weight 96,5 % or more of esters (FAMAE) falling within CN code 3826 00 10 (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y

E920	E	2	Products falling within CN codes 3824 99 86, 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93, 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products) and 3826 00 90, if these are intended for use as heating fuel or motor fuel (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y
E930	E	2	Additives falling within CN codes 3811 11, 3811 19 00 and 3811 90 00	N	N	N

(¹) Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24).

(²) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).

Note to the table: The CN Codes used in the table for energy products are those of Commission Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001, p. 1) and Commission Implementing Regulation (EU) 2017/1925 (OJ L 282, 31.10.2017, p. 1), as laid down in Directive 2003/96/EC and Commission Implementing Decision (EU) 2018/552 (OJ L 91, 9.4.2018, p. 27).

Legend of table columns:

EPC	Excise Product Code
CAT	Excise product category
UNIT	Unit of measurement (from the list 11)
A:	Alcoholic strength must be given (Yes/No)
P:	Degree Plato may be given (Yes/No)
D:	Density at 15 °C must be given (Yes/No)

11. UNITS OF MEASUREMENT

Unit of measurement code	Description
1	Kg
2	Litre (temperature of 15 °C)
3	Litre (temperature of 20 °C)
4	1 000 items

12. MAXIMUM JOURNEY TIME PER TRANSPORT MODE CODE

Transport Mode Code	Maximum Journey Time
0	D45
1	D45
2	D35
3	D35
4	D20
5	D30
7	D15
8	D35

Note 1: The value '0' refers to multimode transport (where there is unload and reload of cargo) and covers the cases of Group Consignments, Export, Split and Change of destination.

Note 2: In case of export, the journey time is the estimated duration of the journey up to the exit of customs territory of the Union.

Note 3: For movements of goods already released for consumption (e-SAD), an extra 30 days are added to the maximum journey time.

13. National Administration-Degree Plato

Country	Rate(s) Structure for Beer in ° Plato
AT – Austria	Yes
BE – Belgium	Yes
BG – Bulgaria	Yes
CZ – Czechia	Yes
DE – Germany	Yes
EL – Greece	Yes
ES – Spain	Yes
IT – Italy	Yes
LU – Luxembourg	Yes
MT – Malta	Yes
NL – Netherlands	Yes
PL – Poland	Yes
PT – Portugal	Yes
RO – Romania	Yes

COMMISSION IMPLEMENTING REGULATION (EU) 2022/1637
of 5 July 2022

laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty ⁽¹⁾, and in particular Articles 12(3), 29(2), and 43(2) thereof,

Whereas:

- (1) Article 12(1) of Directive (EU) 2020/262 requires excise goods moving between Member States under a duty suspension arrangement and subject to the exemption from payment of excise duty to be accompanied by an exemption certificate. The form of the certificate should be established.
- (2) In accordance with Article 12(2) of Directive (EU) 2020/262, Member States may use the exemption certificate to cover other fields of indirect taxation. In order to ensure uniform communication between the authorities of Member States prior to the movement of excise goods exempt from payment of excise duty from the territory of one Member State to the territory of another Member State, rules should be laid down concerning the notification of the use of the excise exemption certificate to other fields of indirect taxation.
- (3) As Commission Regulation (EC) No 31/96 ⁽²⁾ lays down rules on excise duty exemption certificate, it should be replaced.
- (4) Directive (EU) 2020/262 requires that movements of excise goods under duty suspension arrangement be under cover of the electronic administrative document, exchanged via the computerised system, referred to in Decision (EU) 2020/263 of the European Parliament and of the Council ⁽³⁾. That Directive also requires the use of fallback documents in cases where that computerised system is unavailable in the Member State of dispatch. Rules and procedures should be established for the exchanges of the electronic administrative documents through the computerised system in the context of movement of excise goods under suspension of excise duty and of the fallback documents.
- (5) Directive (EU) 2020/262 requires that movements of excise goods which have been released for consumption in the territory of one Member State and are moved to the territory of another Member State in order to be delivered there for commercial purposes, be under cover of the electronic simplified administrative document, exchanged via the computerised system, referred to in Decision (EU) 2020/263. That Directive also requires the use of fallback documents in cases where that computerised system is unavailable in the Member State of dispatch. Rules and procedures should be established for the exchanges of the electronic simplified administrative documents through the computerised system in the context of the movement of goods to be delivered for commercial purposes and the fallback documents.
- (6) Member States are to apply the measures necessary to comply with Article 12, Articles 20 to 22 and Articles 36 to 37 of Directive (EU) 2020/262 as from 13 February 2023. As this Regulation implements Directive (EU) 2020/262, it should also apply from that date.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

⁽¹⁾ OJ L 58, 27.2.2020, p. 4.

⁽²⁾ Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (OJ L 8, 11.1.1996, p. 11).

⁽³⁾ Decision (EU) 2020/263 of the European Parliament and of the Council of 15 January 2020 on computerising the movement and surveillance of excise goods (OJ L 58, 27.2.2020, p. 43).

HAS ADOPTED THIS REGULATION:

Article 1

Exemption certificate

1. The form to be used for the exemption certificate referred to in Article 12(1) of Directive (EU) 2020/262 ('the exemption certificate') is set out in the Annex to this Regulation.
2. When using the exemption certificate for the purposes of Article 12(2) of Directive (EU) 2020/262, Member States shall inform the Commission thereof and provide it with necessary information.
3. Member States shall notify the Commission of their national authorities responsible for stamping the exemption certificate.
4. Member States, which dispense with the obligation of the consignee to have the certificate stamped, as set out in point (14) of the explanatory notes of the Annex, shall inform the Commission thereof.
5. The Commission shall communicate to Member States the information received pursuant to paragraphs 2, 3 and 4, no later than 1 month as from the date of receipt of the said information.

Article 2

Formalities before the start of the movement of excise goods under duty suspension arrangement

A consignor wishing to dispatch excise goods under duty suspension arrangement shall complete the fields of the draft electronic administrative document, as set out in Article 3 of Commission Delegated Regulation (EU) 2022/1636 ^(*), and submit it to the competent authorities of the Member State of dispatch as referred to in Article 20(2) of Directive (EU) 2020/262.

That draft electronic administrative document shall be submitted no earlier than 7 days before the date indicated on that document as date of dispatch of the excise goods concerned.

Article 3

Cancellation of the electronic administrative document

1. A consignor wishing to cancel the electronic administrative document, in accordance with Article 20(6) of Directive (EU) 2020/262, shall submit the draft cancellation message referred to in Article 5 of Delegated Regulation (EU) 2022/1636 to the competent authorities of the Member State of dispatch.
2. The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft cancellation message referred to in paragraph 1.

Where the data in the draft cancellation message are valid, the competent authorities of the Member State of dispatch shall add the date and time of validation to the cancellation message, communicate that information to the consignor and forward the cancellation message to the competent authorities of the Member State of destination.

Where the data in the draft cancellation message referred to in paragraph 1 are not valid, the competent authorities of the Member State of dispatch shall inform the consignor thereof without delay.

^(*) Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022 supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing thresholds for the losses due to the nature of the goods (see page 2 of this Official Journal).

Where the consignee is an authorised warehousekeeper or a registered consignee, upon receipt of the cancellation message, the competent authorities of the Member State of destination shall forward the cancellation message to the consignee.

Article 4

Messages concerning a change of destination or change of consignee during the movement of excise goods under a duty suspension arrangement

1. When a consignor wishes to change the destination or the consignee as referred in Article 20(7) of Directive (EU) 2020/262, the competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft change of destination message, referred to Article 6 of Delegated Regulation (EU) 2022/1636.

Where the data of the draft change of destination message are valid, the competent authorities of the Member State of dispatch shall:

- (a) add the date and time of validation and a sequence number to the draft change of destination message and inform the consignor thereof;
- (b) update the initial electronic administrative document according to the information in the draft change of destination message.

2. Where the update referred to in paragraph 1, point (b), of this Article, includes a change of Member State of destination or a change of consignee, Article 20(4) or 21(1) of Directive (EU) 2020/262 shall apply with respect to the updated electronic administrative document.

3. Where the update referred to in paragraph 1, point (b), of this Article, includes a change of Member State of destination, the competent authorities of the Member State of dispatch shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the initial electronic administrative document.

The competent authorities of the Member State of destination shall then forward the change of destination message to the consignee mentioned in the initial electronic administrative document.

4. Where the update referred to in paragraph 1, point (b), of this Article, includes a change of consignee within the same Member State of destination as in the initial electronic administrative document, the competent authorities of that Member State shall inform the consignee mentioned in the initial electronic administrative document of the change.

5. Where the update referred to in paragraph 1, point (b), of this Article, includes a change of the place of delivery mentioned in the initial electronic administrative document, as referred to in Article 3 of Delegated Regulation (EU) 2022/1636 without involving a change of the Member State of destination nor a change of the consignee, the competent authorities of the Member State of dispatch shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the initial electronic administrative document. Upon receipt of the change of destination message, the authorities of the Member State of destination shall forward the change of destination message to the consignee.

6. Where data in the draft change of destination message are not valid, the competent authorities of the Member State of dispatch shall inform the consignor thereof without delay.

Article 5

Messages concerning the splitting of the movement of energy products moving under duty suspension arrangement

1. A consignor wishing to split the movement of energy products pursuant to Article 23 of Directive (EU) 2020/262 shall submit a draft splitting operation message referred to in Article 7 of Delegated Regulation (EU) 2022/1636 for each destination to the competent authorities of the Member State of dispatch.

2. The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft splitting operation messages.

Where those data are valid, the competent authorities of the Member State of dispatch shall:

- (a) generate a new electronic administrative document for each destination, which shall replace the initial electronic administrative document;
- (b) generate for the initial electronic administrative document a notification of splitting;
- (c) send the notification of splitting to the consignor and to the competent authorities of the Member State of destination mentioned in the initial electronic administrative document.

Article 20(3), third subparagraph, Article 20(4) and (5) and Article 21(1) of Directive (EU) 2020/262 shall apply with respect to each new electronic administrative document as referred to in this paragraph, second subparagraph, point (a).

3. The competent authorities of the Member State of destination mentioned in the initial electronic administrative document shall forward the notification of splitting to the consignee mentioned in the initial electronic administrative document.

4. Where the data in the draft splitting operation message are not valid, the competent authorities of the Member State of dispatch shall inform the consignor thereof without delay.

Article 6

Formalities before the start of the movement of excise goods after release for consumption

1. The consignor shall submit the draft electronic simplified administrative document referred to in Article 4 of Delegated Regulation (EU) 2022/1636 to the competent authorities of the Member State of dispatch.

2. The draft electronic simplified administrative document shall be submitted no earlier than 7 days before the date indicated on that document as date of dispatch of the excise goods concerned

Article 7

Messages concerning a change of destination of the movement of excise goods after release for consumption

1. A consignor wishing to change the destination as referred to in Article 36(5) of Directive (EU) 2020/262, shall submit the draft change of destination message referred to in Article 6 of Delegated Regulation (EU) 2022/1636 to the competent authorities of the Member State of dispatch.

2. The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft change of destination message referred to in paragraph 1.

Where the data of the draft change of destination message are valid, the competent authorities of the Member State of dispatch shall:

- (a) add the date and time of validation and a sequence number to the draft change of destination message and inform the consignor thereof;
- (b) update the initial electronic simplified administrative document according to the information in the draft change of destination message;
- (c) send the change of destination message to the competent authorities of the Member State of destination mentioned in the initial electronic simplified administrative document.

The competent authorities of the Member State of destination shall forward the change of destination message to the consignee.

3. Where the data in the draft change of destination message are not valid, the competent authorities of the Member State of dispatch shall inform the consignor thereof without delay.

Article 8

Repeal

Regulation (EC) No 31/96 is repealed.

Article 9

Entry into force and application

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 13 February 2023.

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

Done at Brussels, 5 July 2022.

For the Commission

The President

Ursula VON DER LEYEN

ANNEX

European Union**Excise Duty Exemption Certificate****Article 12 of COUNCIL DIRECTIVE (EU) 2020/262 ⁽¹⁾**

Serial No (optional, depending on national requirements)

1. ELIGIBLE INSTITUTION/INDIVIDUAL

Designation/Name

Street and No

Postcode, City/place

Host Member State

email address

Delivery address (to be completed if different from above)

Street and No

Postcode, City/place

email address

2. COMPETENT AUTHORITY FOR ISSUING THE STAMP

Name

Address

Telephone number

email address

⁽¹⁾ Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4).

3. DECLARATION BY THE ELIGIBLE INSTITUTION OR INDIVIDUAL

The eligible institution or individual (*delete as appropriate*) hereby declares that:

(a) The goods set out in box 5 are intended:

(*please tick the appropriate box*)

☐ or the official use of	☐ for the personal use of
☐ a foreign diplomatic mission	☐ a member of a foreign diplomatic mission
☐ a foreign consular representation	☐ a member of a foreign consular representation
☐ an international organisation	☐ a staff member of an international organisation
☐ an armed force of a State being a party to the North Atlantic Treaty (NATO force)	
☐ the armed forces of the United Kingdom stationed in Cyprus	
☐ the armed forces of a Member State taking part in a Union activity under the common security and defence policy	
☐ consumption under an agreement concluded with third countries or international organisations provided that such an agreement is allowed or authorised with regard to exemption from value added tax	

.....
Designation of the eligible institution (see box 4)

- (b) the goods described in box 5 comply with the conditions and limitations applicable to the exemption in the host Member State mentioned in box 1; and
- (c) that the information above is furnished in good faith. The eligible institution or individual hereby undertakes to pay to the Member State from which the goods were dispatched, the excise duty which would be due if these goods did not comply with the conditions of exemption, or if the goods were not used in the manner intended.

.....
Place, date

.....
Name and status of signatory

.....
Signature

4. Stamp of the institution (in case of exemption for personal use)

Signature

Name

Status/position of signatory

Place, date

Stamp

5. DESCRIPTION OF THE DISPATCHED GOODS FOR WHICH THE EXEMPTION FROM EXCISE DUTY IS REQUESTED

(a) Information concerning the consignor (authorised warehousekeeper, registered consignor, supplier)

Name

Street and No

Postcode, City

Member State

Unique excise number (required)

email address

(b) Information concerning the goods (*add lines as needed*)

Line number	Description of the goods or reference to the attached order form ^(?)	Quantity	Unit of measurement	Unit value excluding excise duty	Total value excluding excise duty	Currency
Total amount						

^(?) Delete space not used. This obligation also applies even if order forms are attached.

6. CERTIFICATION BY THE COMPETENT AUTHORITY OF THE HOST MEMBER STATE

The consignment of the goods described in box 5 meets:

- ☐ Totally
- ☐ Up to a quantity of (number) ⁽³⁾

the conditions for exemption from excise duty.

Signature

Name

Status/position of signatory

Place, date

Stamp (if applicable)

7. PERMISSION TO DISPENSE WITH THE STAMP (only in case of exemption for official use)

By letter no (reference to file):

Dated:

.....

designation of eligible institution

has been permitted by:

Competent authority in the host Member State

to dispense with the stamp under box 6

Signature

Name

Status/position of signatory

Place, date

Stamp

⁽³⁾ Goods not eligible should be deleted in box 5.

Explanatory notes

- (1) For the consignor, the Excise Duty Exemption Certificate ('the certificate') serves as a supporting document for the tax exemption of the consignments of goods to eligible institutions or individuals referred to in Article 11(1) of Directive (EU) 2020/262. One certificate shall be drawn up for each consignor and each movement. The consignors are required to keep this certificate as part of their records in accordance with the legal provisions applicable in their Member State. The consignee shall give the consignor an exemption certificate, which has been duly stamped by the competent authorities of the host Member State.
- (2) The form on which the certificate is issued shall measure 210 × 297 mm. Where the form is printed, it shall be printed on white paper not containing mechanical pulp.
- (3) One copy of the certificate shall be kept by the consignor and one copy shall be used to accompany the movement of the products subject to excise duty and the administrative document referred to in Article 20 of Directive (EU) 2020/262. Member States may require an additional copy for administrative purposes.
- (4) Any unused space in box 5, point (b), of the certificate is to be crossed out or deleted so that nothing can be added.
- (5) The certificate shall be completed legibly and in a manner that makes entries indelible. No erasures or overwriting are permitted. It shall be completed in a language recognised by the host Member State.
- (6) If the description of the goods in box 5, point (b), of the certificate refers to a purchase order form drawn up in a language other than a language recognised by the host Member State, a translation must be attached by the eligible institution or individual.
- (7) If the certificate is drawn up in a language other than a language recognized by the Member State of the consignor, a translation of the information concerning the goods in box 5, point (b), shall be attached by the eligible institution/individual. The host Member State may, at its discretion, dispense with the obligation of attaching the translation.
- (8) A recognised language means one of the languages officially in use in the Member State or any other official language of the Union, which the Member State declares can be used for this purpose.
- (9) By its declaration in box 3 of the certificate, the eligible institution or individual shall provide the information necessary for the evaluation of the request for exemption in the host Member State.
- (10) By its declaration in box 4 of the certificate, the institution confirms the details in boxes 1 and 3, point (a), of the certificate and certifies that the eligible individual is a staff member of the institution.
- (11) The reference to the order form in box 5, point (b), of the certificate shall contain the date and order number. The order form shall contain all the elements that appear in box 5 of the certificate. If the certificate has to be stamped by the competent authorities of the host Member State, the order form shall also be stamped.
- (12) In box 5, point (a), the indication of the excise number as referred to in Article 19(2), point (a), of Council Regulation (EU) No 389/2012 ^(*) is required.
- (13) The currency should be indicated by means of a three-letter code in conformity with the international ISO 4217 standard established by the International Standards Organization.
- (14) Where the exemption is for official use, the competent authorities may dispense with the obligation for the eligible institution to ask for the stamp in box 6 of the certificate. The eligible institution shall mention this dispensation in box 7 of the certificate.
- (15) Where the exemption is for individual use, the certificate shall be authenticated in box 6 by the stamp of the competent authorities of the host Member State.

^(*) 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 (OJ L 121, 8.5.2012, p. 1).

COMMISSION IMPLEMENTING REGULATION (EU) 2022/1638**of 20 September 2022****amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff as regards subheading 9505 10 (Articles for Christmas festivities)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 9(1), point (e), thereof,

Whereas:

- (1) Regulation (EEC) No 2658/87 establishes a goods nomenclature ('the Combined Nomenclature'), which is reproduced in Annex I to that Regulation.
- (2) Subheading 9505 10 of the Combined Nomenclature covers articles for Christmas festivities.
- (3) Additional note 1(b) to Chapter 95 defines the scope of decorative articles for Christmas trees that are classified under subheading 9505 10.
- (4) The Harmonised System Explanatory Notes to heading 9505, (A)(1) and the Explanatory notes to the Combined Nomenclature of the European Union ⁽²⁾ to heading 9505 explain how to classify decorative articles for Christmas trees.
- (5) Divergent views exist on the interpretation of the wording of the last phrase of Additional note 1(b) to Chapter 95, which states that articles under that heading must have a connection with Christmas.
- (6) In the interest of legal certainty, it is necessary to clarify that decorative articles for Christmas trees do not need to have a theme connected with Christmas but merely need a design that makes them recognizable as decorative articles for Christmas trees.
- (7) It is therefore necessary to delete the last phrase of Additional note 1(b) to Chapter 95 of the Combined Nomenclature to ensure a uniform interpretation of subheading 9505 10 throughout the Union.
- (8) Annex I to Regulation (EEC) No 2658/87 should therefore be amended accordingly.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In Part Two, Chapter 95, of Annex I to Regulation (EEC) No 2658/87 Additional note 1(b) is replaced by the following:

‘(b) decorative articles for Christmas trees.

These are articles designed to be hung on a Christmas tree (i.e. lightweight articles of generally non-durable material designed to decorate a Christmas tree).’.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ C 119, 29.3.2019, p. 1.

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

Done at Brussels, 20 September 2022.

*For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union*

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2022/1639

of 21 September 2022

concerning certain interim emergency measures relating to sheep pox and goat pox in Spain

(notified under document C(2022) 6853)

(Only the Spanish text is authentic)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on transmissible animal diseases and amending and repealing certain acts in the area of animal health ('Animal Health Law') ⁽¹⁾, and in particular Article 259(2) thereof,

Whereas:

- (1) Sheep pox and goat pox is an infectious viral disease affecting caprine and ovine animals and can have a severe impact on the concerned animal population and the profitability of farming causing disturbance to movements of consignments of those animals and products thereof within the Union and exports to third countries.
- (2) In the event of an outbreak of sheep pox and goat pox in caprine or ovine animals, there is a serious risk of the spread of that disease to other establishments of caprine or ovine animals.
- (3) Commission Delegated Regulation (EU) 2020/687 ⁽²⁾ supplements the rules for the control of the listed diseases referred to in Article 9(1), points (a), (b) and (c), of Regulation (EU) 2016/429, and defined as category A, B and C diseases in Commission Implementing Regulation (EU) 2018/1882 ⁽³⁾. In particular, Articles 21 and 22 of Delegated Regulation (EU) 2020/687 provide for the establishment of a restricted zone in the event of an outbreak of a category A disease, including sheep pox and goat pox, and for certain measures to be applied therein. In addition, Article 21(1) of that Delegated Regulation provides that the restricted zone is to comprise a protection zone, a surveillance zone, and if necessary further restricted zones around or adjacent to the protection and surveillance zones.
- (4) Spain has informed the Commission of the current sheep pox and goat pox situation on its territory, following an outbreak of that disease in caprine and ovine animals in the region of Andalusia confirmed on 19 September 2022, and, in accordance with Delegated Regulation (EU) 2020/687, it has established a restricted zone, which comprises protection and surveillance zones, where the general disease control measures laid down in Delegated Regulation (EU) 2020/687 are applied, in order to prevent the further spread of that disease.

⁽¹⁾ OJ L 84, 31.3.2016, p. 1.

⁽²⁾ Commission Delegated Regulation (EU) 2020/687 of 17 December 2019 supplementing Regulation (EU) 2016/429 of the European Parliament and the Council, as regards rules for the prevention and control of certain listed diseases (OJ L 174, 3.6.2020, p. 64).

⁽³⁾ Commission Implementing Regulation (EU) 2018/1882 of 3 December 2018 on the application of certain disease prevention and control rules to categories of listed diseases and establishing a list of species and groups of species posing a considerable risk for the spread of those listed diseases (OJ L 308, 4.12.2018, p. 21).

- (5) In order to prevent any unnecessary disturbance to trade within the Union and to avoid unjustified barriers to trade by third countries, it is necessary to rapidly identify at Union level the restricted zone for sheep pox and goat pox, which comprises protection and surveillance zones, in Spain in collaboration with that Member State.
- (6) Accordingly, the areas identified as protection and surveillance zones in Spain should be set out in the Annex to this Decision and the duration of that regionalisation fixed.
- (7) Given the urgency of the epidemiological situation in the Union as regards the spread of sheep pox and goat pox, it is important that the measures laid down in this Implementing Decision apply as soon as possible.
- (8) Accordingly, pending the opinion of the Standing Committee on Plants, Animals, Food and Feed, the protection and surveillance zones in Spain should be established immediately and listed in the Annex to this Decision and the duration of that zoning fixed.
- (9) This Decision is to be reviewed at the next meeting of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS DECISION:

Article 1

Spain shall ensure that:

- (a) a restricted zone which comprises a protection zone and a surveillance zone is established immediately by the competent authority of that Member State in accordance with Article 21(1) of Delegated Regulation (EU) 2020/687 and under the conditions laid down in that Article;
- (b) the protection and surveillance zones referred to in paragraph (a) comprise at least the areas listed in the Annex to this Decision.

Article 2

This Decision shall apply until 23 October 2022.

Article 3

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 21 September 2022.

For the Commission
Stella KYRIAKIDES
Member of the Commission

ANNEX

ADIS reference number of the outbreak	Areas established as the restricted zone in Spain as referred to in Article 1	Date until applicable
ES-CAPRIPOX-2022-00001	Protection zone: Those parts contained within a circle of a radius of 3 kilometres, centred on UTM 30, ETRS89 coordinates Lat. 37.6035642, Long. -2.6936342	14 October 2022
	Surveillance zone: Those parts beyond the area described in the protection zone and contained within a circle of a radius of 10 kilometres centred on UTM 30, ETRS89 coordinates Lat. 37.6035642, Long. -2.6936342	23 October 2022
	Surveillance zone: Those parts contained within a circle of a radius of 3 kilometres, centred on UTM 30, ETRS89 coordinates Lat. 37.6035642, Long. -2.6936342	From 15 to 23 October 2022

COUNCIL DECISION (EU) 2022/1640**of 20 September 2022****amending Decision 1999/70/EC concerning the external auditors of the national central banks, as regards the external auditors of De Nederlandsche Bank**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to Protocol No 4 on the Statute of the European System of Central Banks and of the European Central Bank, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, and in particular Article 27.1 thereof,

Having regard to the Recommendation of the European Central Bank of 27 July 2022 to the Council of the European Union on the external auditors of De Nederlandsche Bank (ECB/2022/27) ⁽¹⁾,

Whereas:

- (1) The accounts of the European Central Bank (ECB) and of the national central banks of the Member States whose currency is the euro are to be audited by independent external auditors recommended by the Governing Council of the ECB and approved by the Council of the European Union.
- (2) In 2018, De Nederlandsche Bank selected KPMG Accountants N.V. as its external auditors for the financial years 2019 to 2022, with the option to extend the mandate to the financial year 2025 ⁽²⁾.
- (3) The mandate of De Nederlandsche Bank's current external auditors, KPMG Accountants N.V., will end after the audit for the financial year 2022. It is therefore necessary to appoint external auditors from the financial year 2023.
- (4) De Nederlandsche Bank intends to extend the mandate of KPMG Accountants N.V. to the financial year 2025. This extension is possible in accordance with the contractual arrangements between De Nederlandsche Bank and KPMG Accountants N.V.
- (5) The Governing Council of the ECB recommended that KPMG Accountants N.V. be appointed as the external auditors of De Nederlandsche Bank for the financial years 2023 to 2025.
- (6) Following the recommendation of the Governing Council of the ECB, Council Decision 1999/70/EC ⁽³⁾ should be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Article 1 of Decision 1999/70/EC, paragraph 8 is replaced by the following:

‘8. KPMG Accountants N.V. are hereby approved as the external auditors of De Nederlandsche Bank for the financial years 2023 to 2025.’.

Article 2

This Decision shall take effect on the date of its notification.

⁽¹⁾ OJ C 297, 4.8.2022, p. 1.

⁽²⁾ Recommendation of the European Central Bank of 19 October 2018 to the Council of the European Union on the external auditors of De Nederlandsche Bank (ECB/2018/25) (OJ C 394, 30.10.2018, p. 1).

⁽³⁾ Council Decision 1999/70/EC of 25 January 1999 concerning the external auditors of the national central banks (OJ L 22, 29.1.1999, p. 69).

Article 3

This Decision is addressed to the European Central Bank.

Done at Brussels, 20 September 2022.

For the Council

The President

M. BEK

ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

**DECISION No 1/2022 of the EU-CTC Joint Committee established by the Convention of
20 May 1987 on the simplification of formalities in trade in goods
of 25 August 2022
as regards an invitation to Ukraine to accede to that Convention [2022/1641]**

THE EU-CTC JOINT COMMITTEE,

Having regard to the Convention of 20 May 1987 on the simplification of formalities in trade in goods ⁽¹⁾, and in particular Article 11(3) thereof,

Whereas:

- (1) Ukraine has expressed its wish to accede to the Convention on the simplification of formalities in trade in goods ('the Convention').
- (2) The exchange of goods with Ukraine would be facilitated by a simplification of formalities which affect the trade in goods between Ukraine and the European Union, Iceland, North Macedonia, Norway, Serbia, Switzerland, Turkey and the United Kingdom.
- (3) With a view to achieving such facilitation, it is appropriate to invite Ukraine to accede to the Convention,

HAS ADOPTED THIS DECISION:

Article 1

Ukraine shall be invited to accede to the Convention in accordance with Article 11a of the Convention as from 1 October 2022.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 25 August 2022.

For the EU-CTC Joint Committee
The President
Matthias PETSCHKE

⁽¹⁾ OJ L 134, 22.5.1987, p. 2.

**DECISION No 2/2022 of the EU-CTC Joint Committee established by the Convention of
20 May 1987 on a common transit procedure
of 25 August 2022
as regards an invitation to Ukraine to accede to that Convention [2022/1642]**

THE EU-CTC JOINT COMMITTEE,

Having regard to the Convention of 20 May 1987 on a common transit procedure ⁽¹⁾, and in particular Article 15(3), point (e), thereof,

Whereas:

- (1) Ukraine has expressed its wish to accede to the Convention on a common transit procedure ('the Convention').
- (2) The movement of goods with Ukraine would be facilitated by a common transit procedure for goods transported between Ukraine and the European Union, Iceland, North Macedonia, Norway, Serbia, Switzerland, Turkey and the United Kingdom.
- (3) With a view to achieving such facilitation, it is appropriate to invite Ukraine to accede to the Convention,

HAS ADOPTED THIS DECISION:

Article 1

Ukraine shall be invited to accede to the Convention in accordance with Article 15a of the Convention as from 1 October 2022.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 25 August 2022.

For the EU-CTC Joint Committee
The President
Matthias PETSCHKE

⁽¹⁾ OJ L 226, 13.8.1987, p. 2.

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