Commission Implementing Regulation (EU) No 1221/2012 of
12 December 2012 amending Regulation (EC) No 684/2009 as
regards the data to be submitted under the computerised procedure
for the movement of excise goods under suspension of excise duty

COMMISSION IMPLEMENTING REGULATION (EU) No 1221/2012

of 12 December 2012

amending Regulation (EC) No 684/2009 as regards the data
to be submitted under the computerised procedure for the
movement of excise goods under suspension of excise duty

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Council Directive 92/12/EEC[1], and in particular Article 29(1) thereof,

Whereas:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HAS ADOPTED THIS REGULATION:

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Article 1

Regulation (EC) No 684/2009 is amended as follows:

(1)   Annex I is amended as set out in Annex I to this Regulation.

(2)   Annex II is amended as set out in Annex II to this Regulation.

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2013.

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

Done at Brussels, 12 December 2012.

For the Commission

The President

José Manuel BARROSO

ANNEX I

Annex I is amended as follows:

(1)   Table 1 is replaced by the following:

TABLE 1

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

A	B	C	D	E	F	G
		ATTRIBUTE				
	a	Message Type	R		The possible values are: 1 = Standard submission (to be used in all cases except where submission concerns export with local clearance) 2 = Submission for export with local clearance (Application of Article 283 of Commission Regulation (EEC) No 2454/93 (1)) The message type must not occur in the e-AD to	n1

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					which an ARC has been assigned, nor in the paper document referred to in Article 8(1) of this Regulation	
	b	Deferred submission flag	D	"R" for submission of an e-AD for a movement that has begun under cover of the paper document referred to in Article 8(1)	Possible values: 0 =false 1 =true The value is "false" by default This data element must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to in Article 8(1)	n1
1		**EXCISE MOVEMENT e-AD**	R			
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 =Tax warehouse (point (i) of	n1

				Article 17(1) (a) of Directive 2008/118/ EC)
				2 =Registered consignee (point (ii) of Article 17(1) (a) of Directive 2008/118/ EC)
				3 =Temporary registered consignee (point (ii) of Article 17(1) (a) and Article 19(3) of Directive 2008/118/ EC)
				4 =Direct delivery (Article 17(2) of Directive 2008/118/ EC)
				5 =Exempted consignee (point (iv) of Article 17(1) (a) of Directive 2008/118/ EC)
				6 =Export (point (iii) of Article 17(1)

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					(a) of Directive 2008/118/EC) 8 =Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC)	
	b	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 digits number. (Examples: H12, or D04). Indication for "H" should be less or equal to 24. Indication for "D" should be less or	an3

					equal to 92	
	c	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
	d	ARC	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	See Annex II, Code list 2	an21
	e	Date and Time of Validation of e-AD	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	The addressed time is local time	dateTime
	f	Sequence Number	R	To be provided by the	Set to 1 at initial validation	n..2

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				competent authorities of the Member State of dispatch upon validation of the draft e-AD and for each change of destination	and then incremented by 1 in each e-AD generated by the competent authorities of the Member State of dispatch upon each change of destination	
	g	Date and Time of Validation of Update	C	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			
	a	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper or registered consignor	an13

	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 Annex II, Code list 1 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"		
	a	Tax Warehouse Reference	R		Provide a valid SEED registration number of the tax warehouse of dispatch	an13
	b	Trader Name	O			an..182
	c	Street Name	O			an..65
	d	Street Number	O			an..11
	e	Postcode	O			an..10
	f	City	O			an..50
	g	NAD_LNG	C	"R" if corresponding	Provide the	a2

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				text field is used	language code presented in Annex II, Code list 1 to define the language used in this data group	
4		**OFFICE of Dispatch — Import**	C	"R" if Origin Type Code in Box 9d is "2"		
	a	Office Reference Number	R		Provide the Code of the Customs office of import. See Annex II Code list 5	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)*		
	a	Trader Identification	C	—	"R" for Destination Type Code: 1, 2, 3	an..16

				3 and 4 — "O" for Destination Type Code 6 — This data element does not apply for— Destination Type Code 5 *(See Destination Type Codes in Box 1a)*	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	
	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 Annex II, Code list 1 to define the language	a2

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					used in this data group	
6		**TRADER COMPLEMENT Consignee**	C	"R" for Destination Type Code 5 *(See Destination Type Codes in Box 1a)*		
	a	Member State Code	R		Provide the Member State of destination using the Member State Code in Annex II, Code list 3	a2
	b	Serial Number of Certificate of Exemption	D	"R" if a Serial Number is mentioned on the excise duty exemption certificate established in Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (2)		an..255
7		**TRADER Place of Delivery**	C	— "R" for Destination Type	Provide the actual place of delivery	

			Code of the excise goods 1 and 4 — "O" for Destination Type Code 2, 3 and 5 *(See Destination Type Codes in Box 1a)*	
a	Trader Identification	C	— "R" for Destination Type Code 1 — "O" for Destination Type Code 2, 3, and 5 *(See Destination Type Code in Box 1a)*	For Destination Type Code: 1, 2, 3 and 5: provide a valid SEED registration number of the tax warehouse of destination 2, 3 and 5: provide the VAT identification number or any other identifier an..16
b	Trader Name	C	— "R" for Destination Type	an..182

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				Code 1, 2, 3 and 5		
				— "O" for Destination Type Code 4 *(See Destination Type Codes in Box 1a)*		
	c	Street Name	C	For Box 7c, 7e and 7f:		an..65
	d	Street Number	O	— "R" for Destination Type Code 2, 3, 4 and 5		an..11
	e	Postcode	C			an..10
	f	City	C	— "O" for Destination Type Code 1 *(See Destination Type Codes in Box 1a)*		an..50
	g	NAD_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	a2

					this data group	
8		**OFFICE Place of Delivery — Customs**	C	"R" in case of export (Destination Type Code 6) *(See Destination Type Codes in Box 1a)*		
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Council Regulation (EEC) No 2913/92 (3). See Annex II, Code list 5	an8
9		**e-AD**	R			
	a	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records	an..22

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				of the consignor	
b	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
c	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
d	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 17(1)(a) of Directive	n1

					2008/118/ EC) 2 = Origin — Import (in the situation referred to in Article 17(1) (b) of Directive 2008/118/ EC)	
	e	Date of Dispatch	R		The date at which the movement begins in accordance with Article 20(1) of Directive 2008/118/ EC. This date cannot be later than 7 days after the date of submission of the draft e-AD. The Date of Dispatch can be a date in the past in the case referred to of Article 26 of Directive 2008/118/ EC	Date
	f	Time of Dispatch	O	The Member State of dispatch	The time at which the movement	Time

				may decide to make this data "R"	begins in accordance with Article 20(1) of Directive 2008/118/EC. The addressed time is local time	
	g	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	Provide the number(s) of the Single Administrative Document(s) used for the release for free circulation of the	an..21

				by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	goods concerned	
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 Annex II, Code list 5	an8
11		**MOVEMENT GUARANTEE**				
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using Guarantor Type	n..4

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					Code in Annex II, Code list 6	
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 Annex II, Code list 6)*	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 12c, 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	a2

					presented in Annex II, Code list 1 to define the language used in this data group	
13		**TRANSPORT**				
	a	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Annex II, Code list 7	n..2
	b	Complementary Information	C	"R" if <Transport Mode Code> is "Other" Otherwise "O"	Provide a textual description of the mode of transport	an..350
	c	Complementary Information_LNG	C	"R" if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
14		**TRADER Transport Arranger**	C	"R" to identify the person responsible for arranging the first transport		

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				if value in Box 1c is "3" or "4"		
	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
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
15		**TRADER First Transporter**	O	The Member State of dispatch may decide to make this data "R"	Identification of the person carrying out the first transport	
	a	VAT Number	O			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
	f	City	R			an..50
	g	NAD_LNG	R		Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
16		**TRANSPORT DETAILS**				**99X**
	a	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in Box 13a. See Annex II Code list 8	n..2
	b	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
	c	Identity of Commercial Seal	D	"R" if commercial seals are used	Provide the identification of the commercial seals, if	an..35

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					used to seal the transport unit	
	d	Seal Information	O		Provide any additional information concerning these 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 Annex II, Code list 1 to define the language used in this data group	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 Annex II, Code list 1 to	a2

					define the language used in this data group	
17		**e-AD Body**	R		A separate data group must be used for each product composing the consignment	**999x**
	a	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1	n..3
	b	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	an..4
	c	CN Code	R		Provide the CN Code applicable at the date of dispatch	n8
	d	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code — See Annex II, tables 11 and 12)	n..15,3

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					For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/EC, the quantity shall not exceed the quantity which he is authorised to receive For a movement to an exempted organisation referred to in Article 12 of Directive 2008/118/EC, the quantity shall not exceed the quantity registered in the excise duty exemption certificate	
	e	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging)	n..15,2
	f	Net Weight	R		Provide the weight	n..15,2

				of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes)	
	g	Alcoholic strength	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 Annex II, Code list 11	n..5,2
	h	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 Annex II, Code list 11	n..5,2

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	i	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination	an..350
	j	Fiscal Mark_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
	k	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
	l	Designation of Origin	O		This box can be used to give certification: 1. in the case of certain wines, relating to	an..350

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					2.	the protected designation of origin or geographical indication, in accordance with the relevant Community legislation in the case of certain spirits drinks, relating to the place of production in accordance with the relevant Community legislation
					3.	for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC (4), for which

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| | | | | | it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: "It is hereby certified that the product described has been brewed by an independent small brewery" |
| | | | | 4. | for ethyl alcohol distilled by a small distillery, as defined in Council |

					Directive 92/83/EEC, for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: "It is hereby certified that the product described has been produced by a small distillery"
	m	Designation of Origin_LNG	C	"R" if corresponding text field is used	Provide the language code presented in Annex II, Code	a2

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					list 1 to define the language used in this data group	
	n	Size of Producer	O		For beer or spirits, for which certification is given in the field 17l (Designation of origin), provide the annual production of the previous year in hectolitres of beer or in hectolitres pure alcohol respectively	n..15
	o	Density	C	"R" if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with the table in Annex II, Code list 11	n..5,2
	p	Commercial Description	O	The Member State of dispatch may decide to make this data required "R" for the bulk	Provide the commercial description of the goods in order to identify the products transported	an..350

				transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Annex IV to Council Regulation (EC) No 479/2008 (5), for which the product description shall contain the optional particulars set out in Article 60 of that Regulation provided that they are shown on the labelling or that it is planned to show them on the labelling		
	q	Commercial Description_LNG	C	"R" if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
	r	Brand Name of Products	D	"R" if the excise goods have a	Provide the brand name of the	an..350

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				brand name. The Member State of dispatch may decide that the brand name ofthe products transported must not be provided if it is given in the invoice or other commercial document referred to in Box 9b	goods, if applicable	
	s	Brand Name of Products_LNG	C	"R" if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
17.1		**PACKAGE**	R			**99x**
	a	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Annex II, Code list 9	an2
	b	Number of Packages	C	"R" if marked "Countable"	Provide the number of packages	n..15

					if the packages are countable in accordance with Annex II, Code list 9	
	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 these 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 Annex II, Code list 1 to define the language used in this data group	a2
17.2		**WINE PRODUCT**	D	"R" for wine products included in Part XII of Annex I to		

				Regulation (EC) No1234/2007 (6)		
	a	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007, 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 Annex IX to Regulation (EC) No 479/2008	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" listed in Annex II, Code list 4 but not listed in Annex II, Code list 3 and except "Country Code""GR"	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 Annex II, Code list 1 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 list 1.4(b) in point B of Annex VI to	n..2

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					Commission Regulation (EC) No 436/2009 (7)	
18		**DOCUMENT Certificate**	**O**			**9x**
	a	Short Description of Document	C	"R", unless data field 18c 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
	b	Short Description of Document_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
	c	Reference of Document	C	"R", unless data field 18a is used	Provide a reference to any certificate that relates to the transported goods	an..350
	d	Reference of Document_LNG	C	"R" if corresponding text field is used	Provide the language code	a2

					presented in Annex II, Code list 1 to define the language used in this data group	

(2)   Table 2 is replaced by the following:

TABLE 2

Cancellation (referred to in Article 4(1))

A	B	C	D	E	F	G
1		**ATTRIBUTE**	**R**			
	a	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			
	a	ARC	R		Provide the ARC of the e-AD for which cancellation is requested	an21
3		**CANCELLATION**	**R**			
	a	Cancellation Reason	R		Provide the reason for cancelling the e-AD, using the	n..1

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A	B	C	D	E	F	G
					codes in Annex II, Code list 10	
	b	Complementary Information	—	— "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
	c	Complementary Information_LNG		"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

(3)   Table 3 is replaced by the following:

TABLE 3

Change of destination (referred to in Article 5(1) and 8(2))

A	B	C	D	E	F	G
1		**ATTRIBUTE**				
	a	Date and Time of Validation of Change of Destination	C	To be provided by the competent authorities of the Member State of	The addressed time is local time	dateTime

				dispatch upon validation of the draft Change of destination message		
2		**e-AD Update**	R			
	a	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 and then incremented by 1 upon each change of destination	n..2
	b	ARC	R		Provide the ARC of the e-AD of which the destination is changed	an21
	c	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	an3

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					in hours (H) or days (D) followed by a two digits number. (Examples: H12, or D04). Indication for "H" should be less or equal to 24. Indication for "D" should be less or equal to 92	
	d	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
	e	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,	an..35

					the number of the delivery note or any other transport document should be given	
	f	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
	g	Transport Mode Code	D	"R" when the Transport Mode changes following the change of destination	Provide the mode of transport using the codes in Annex II, Code list 7	n..2
3		**CHANGE Destination**	R			
	a	Destination Type Code	R		Provide the new destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of	n1

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				Article 17(1) (a) of Directive 2008/118/ EC)
				2 =Registered consignee (point (ii) of Article 17(1) (a) of Directive 2008/118/ EC)
				3 =Temporary registered consignee (point (ii) of Article 17(1) (a) and Article 19(3) of Directive 2008/118/ EC)
				4 =Direct delivery (Article 17(2) of Directive 2008/118/ EC)
				6 =Export (point (iii) of Article 17(1) (a) of Directive 2008/118/ EC)
4	**TRADER New Consignee**	D	"R" when the consignee changes following	

			the change of destination		
a	Trader Identification	C	— "R for Destination Type Code 1, 2, 3 and 4 — "O" for Destination Type Code 6 *(See Destination Type Codes in Box 3a)*	— 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

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	f	City	R			an..50
	g	NAD_LNG	R			Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
5		**TRADER Place of Delivery**	C	— "R" for Destination Type Code 1 and 4 — "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	
	a	Trader Identification	C	— "R" for Destination Type Code 1 — "O" for Destination Type Code 2 and 3 *(See Destination*	For Destination Type Code: 1: provide a valid SEED registration number of the tax warehouse	an..16

Note: the a2 entry for NAD_LNG appears in the final (format) column.

			Type Codes in Box 3a)	—	of destination 2 and 3: provide the VAT identification number or any other identifier
	b	Trader Name	C	—	"R" for Destination Type Code 1, 2 and 3 — "O" for Destination Type Code 4 *(See Destination Type Codes in Box 3a)*	an..182
	c	Street Name	C	For Box 5c, 5e and 5f:		an..65
	d	Street Number	O	—	"R" for	an..11
	e	Postcode	C		Destination Type Code 2, 3 and 4	an..10
	f	City	C		— "O" for Destination Type Code 1	an..50

				(See Destination Type Codes in Box 3a)		
	g	NAD_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
6		**OFFICE Place of Delivery — Customs**	C	"R" in case of export (Destination Type Code 6) *(See Destination Type Codes in Box 3a)*		
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Regulation (EEC) No 2913/92. See Annex II, Code list 5	an8

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7		**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"		
	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
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
8		**TRADER New Transporter**	O	The Member State of dispatch may decide to make this	Identification of the new person carrying out the transport	

			data "R" when the transporter changes following the change of destination		
	a	VAT Number	O		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
	f	City	R		an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
9		**TRANSPORT DETAILS**	**R**	"R" when the transport details have changed following the change of destination		**99x**
	a	Transport Unit Code	R		Provide Transport Unit Code(s), related to the transport	n..2

					mode indicated in Box 2g, see Annex II Code list 8	
	b	Identity of Transport Units	C	"R" if the Transport Unit Code is other than 5 *(See Box 9a)*	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5	an..35
	c	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
	d	Seal Information	O		Provide any additional information concerning these 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 Annex II, Code list 1	a2
	f	Complementary Information	O		Provide any additional information concerning the	an..350

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				transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units	
	g	Complementary Information_LNG	"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

(4)   In Table 4, the following row 1d is added:

A	B	C	D	E	F	G
	'd	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	n..2'

(5)   Table 5 is replaced by the following:

TABLE 5

Splitting operation(referred to in Article 6(1) and Article 8(2))

A	B	C	D	E	F	G
1		**e-AD Splitting**	R			
	a	Upstream ARC	R		Provide the ARC of the e-AD to be split See Annex II, Code list 2	an21
2		**MSA of Splitting**	R			
	a	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 Annex II, Code list 3	a2
3		**e-AD Split Details**	R			**9x**
	a	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies	an..22

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					the consignment in the records of the consignor	
	b	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 digits number. (Examples: H12, or D04). Indication for "H" should be less or equal to 24. Indication for "D" should be less or equal to 92	an3
	c	Changed Transport Arrangement	D	"R" when the person responsible for arranging the	Identify the person responsible for arranging the first	n1

				transport changes following the splitting operation	transport using one of the following values: 1 =Consignor 2 =Consignee 3 =Owner of goods 4 =Other	
3.1		**CHANGE** R **Destination**				
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 =Tax warehouse (point (i) of Article 17(1) (a) of Directive 2008/118/ EC) 2 =Registered consignee (point (ii) of Article 17(1) (a) of Directive 2008/118/ EC) 3 =Temporary registered consignee (point (ii) of Article 17(1) (a) and Article	n1

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				19(3) of Directive 2008/118/EC) 4 =Direct delivery (Article 17(2) of Directive 2008/118/EC) 6 =Export (point (iii) of Article 17(1) (a) of Directive 2008/118/EC) 8 =Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC)	
3.2		**TRADER New Consignee**	D	"R" when the consignee changes following the splitting operation	
	a	Trader Identification	C	— "R" for Destination Type Code: 1, 2, 3 and 4 — "O" for Destination	"R" for Destination Type Code: 1, 2, 3 and 4: provide a valid Destination SEED	an..16

			Type Code 6 *(See Destination Type Codes in Box 3.1a)*	—	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
	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 Annex II, Code list 1 to define the language used in this data group	a2

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| **3.3** | | **TRADER Place of Delivery** | C | — "R" for Destination Type Code 1 and 4

 — "O" for Destination Type Code 2 and 3

 (See Destination Type Codes in Box 3.1a) | |
| | *a* | Trader Identification | C | — "R" for Destination Type Code 1

 — "O" for Destination Type Code 2 and 3

 (See Destination Type Codes 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 |

b	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
c	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
d	Street Number	O			an..11
e	Postcode	C			an..10
f	City	C			an..50
g	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to	a2

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					define the language used in this data group	
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)*		
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Regulation (EEC) No 2913/92 See Annex II, Code list 5	an8
3.5		**TRADER New Transport Arranger**	C	"R" to identify the person responsible for arranging the transport if the value in Box 3*c* is "3" or "4"		

	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
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
3.6		**TRADER New Transporter**	O	The Member State of dispatch may decide to make this data "R" when the transporter changes following the splitting operation	Identification of the person carrying out the new transport	
	a	VAT Number	O			an..14

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	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 Annex II, Code list 1 to define the language used in this data group	a2
3.7		**TRANSPORT DETAILS**	R	"R" when the transport details have changed following the splitting operation		**99X**
	a	Transport Unit Code	R		Provide the Transport Unit Code(s). See Annex II Code list 8	n..2
	b	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	an..35

					Unit Code is other than 5	
	c	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
	d	Seal Information	O		Provide any additional information concerning these 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 Annex II, Code list 1 to define the language used in this data group	a2
	f	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning	an..350

					subsequent transport units	
	g	Complementary Information_LNG	"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
3.8		**E-AD Body**	R		A separate data group must be used for each product composing the consignment	**999x**
	a	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"	n..3
	b	Excise Product Code	R		Provide the applicable excise product code, see	an..4

					Annex II, Code list 11	
	c	CN Code	R		Provide the CN Code applicable at the date of submission of the splitting operation	n8
	d	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code — See Annex II, tables 11 and 12) For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/ EC, the quantity shall not exceed the quantity which he is authorised to receive For a movement to an exempted organisation referred to	n..15,3

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					in Article 12 of Directive 2008/118/ EC, the quantity shall not exceed the quantity registered in the excise duty exemption certificate	
	e	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging)	n..15,2
	f	Net Weight	R		Provide the weight of the excise goods without packaging	n..15,2
	i	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination	an..350
	j	Fiscal Mark_LNG	C	"R" if corresponding text field is used	Provide the language code presented in Annex II, Code	a2

					list 1 to define the language used in this data group	
	k	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
	o	Density	C	"R" if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with the table in Annex II, Code list 11	n..5,2
	p	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
	q	Commercial Description_LNG	C	"R" if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to	a2

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					define the language used in this data group	
	r	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
	s	Brand Name of Products_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
3.8.1		**PACKAGE**R				**99x**
	a	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Annex II, Code list 9	an2
	b	Number of Packages	C	"R" if marked "Countable"	Provide the number of packages if the packages are countable in accordance with Annex II, Code list 9	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 these 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 Annex II, Code list 1 to define the language used in this data group	a2

(6)   Table 6 is amended as follows:

     (a)   row 3 is amended as follows:

         (i)   in column D, the letter 'R' is replaced by 'C';

         (ii)   in column E, the text ' "R", except where Message Type data element in the corresponding electronic administrative document is set to "2 – Submission for export with local clearance" ' is inserted;

     (b)   in row 5, column E, the text ' "R" for Destination Type Code 1, 2, 3, 4, 5 and 8' is replaced by ' "R" for Destination Type Code 1, 2, 3, 4 and 5';

     (c)   in row 7.1 a, column F is amended as follows:

         (i)   the text '6 = One or more body records with incorrect values' is deleted;

         (ii)   the text '7 = Quantity higher than the one on the temporary authorisation' is added;

    (d)   in row 7.1b, column E, the text ' "O" if Unsatisfactory Reason Code is 3, 4 or 5' is replaced by ' "O" if Unsatisfactory Reason Code is 1, 2, 3, 4, 5 or 7'.

ANNEX II

Annex II is amended as follows:

(1)   in point 2 insert after the table body between existing text 'Field 1 is last two digits of year of formal acceptance of movement' and existing text 'Field 3 must 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.' new text: 'Field 2 is taken from the list <MEMBER STATES> (code list 3)'.

(2)   point 5 is replaced by the following:

      5.   CUSTOMS OFFICE REFERENCE NUMBER (COR)

      The COR is composed of an identifier of the Country Code of the Member State (taken from Code list 4) followed by a 6-digit alphanumeric national number, example IT0830AB.

(3)   in point 8, the following row 5 is added:

      5   Fixed transport installation

(4)   In point 11, the following row is added:

EPC	CAT	UNIT	Description	A	P	D
'E930	E	2	Additives falling within CN codes 3811 11, 3811 19 00 and 3811 90 00	N	N	N'

(1)   OJ L 9, 14.1.2009, p. 12.

(2)   OJ L 192, 24.7.2009, p. 13.

(3)   OJ L 110, 24.4.2012, p. 41.

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