

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

Article 6

Messages concerning the splitting of the movement of excise goods

1 The consignor wanting to split the movement of excise goods as provided for in Article 23 of Directive 2008/118/EC shall complete the fields of the draft splitting operation message for each destination and submit it to the competent authorities of the Member State of dispatch. The draft splitting operation message shall comply with the requirements set out in Table 5 of Annex I to this Regulation.

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 original electronic administrative document;
- b generate for the original electronic administrative document a 'notification of splitting', which shall comply with the requirements set out in Table 4 of Annex I to this Regulation;
- c send the notification of splitting to the consignor and to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

Article 21(3), third subparagraph and Article 21(4), (5) and (6) of Directive 2008/118/EC shall apply in respect of each new electronic administrative document referred to in point (a).

3 The competent authorities of the Member State of destination mentioned in the original electronic administrative document shall forward the notification of splitting to the consignee mentioned in the original electronic administrative document where the consignee is an authorised warehousekeeper or a registered consignee.

4 Where the data in the draft splitting operation message are not valid, the consignor shall be informed thereof without delay.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 684/2009, Article 6.