



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Indirect taxes other than VAT
Unit C2

Brussels, 17 February 2014

CED 691 rev9

TAXUD/ 308253 /2009

Orig.: EN

**WORKING PAPER
FOR OFFICIAL USE ONLY**

COMMITTEE ON EXCISE DUTIES

***Use by the Member States of the optional provisions of Chapter IV of
Directive 2008/118/EC concerning the movement of excise goods under
suspension of excise duty and of the optional data in Annex I of its
Implementing Regulation (EC) 684/2009***

DOCUMENT HISTORY

Rev.	Date	Description	Action(*)	Pages
0	10/11/2009	Creation of the document.	I	All
1	03/03/2010	Update concerning BE (p.6 and 12), EE (p.15), HU (p.4 and 6), LV (p.4, 5, 7 and 15), NL (p.4, 5, 7 and 12), PT (p.4, 5, 7 and 9), SE (p.14) and SI (p.5, 7, 9 and 13).	A	All
2	14/10/2010	Update concerning BE (p. 6), BG (p. 4, 5, 6 and 17), CZ (p. 5, 6, 10, 13 and 15), DE (p. 5, 11, 12 and 13), EL (p. 4, 5, 6, 8, and 10), FR (p. 6), IE (p. 4 and 11), LT (p. 4, 6, 9, 13 and 15), LU (p. 4 and 15), PL (p. 4, 8, 9, 10 and 11), RO (p. 4, 5, 7, 10, 12, 13 and 14), SI (p.15), SK (p. 12) and UK (p. 4 and 9).	A	All
3	05/11/2010	Update concerning LU .	A	14 and 15
4	26/11/2010	Update concerning MT .	A	4, 5, 7, 9, 13 and 17
5	12/10/2011	Update concerning AT (p. 5, 14 and 16), DE (p. 5, 15 and 16), DK p. 4, 5, 9, 12, 13, 14, 16, 17 and 18), EL (p. 18), ES (p. 5, 15 and 18), FI (p. 13), FR (p. 5, 13 and 14), IE (p. 5), IT (p. 4, 5, 9, 11, 12, 16 and 18), LU (p. 5, 14 and 15), LV (p. 7), NL (p. 14), SK (p. 8).	A	
6	15/12/2011	Update concerning NL .	A	5
7	10/04/2012	Update concerning LV .	A	5 and 14
8	09/10/2013	Update concerning BE (p.12 and 13)	A	12 and 13
9	17/02/2014	Update concerning SE	A	15 and 16

(*) Action: I = Insert; R = Replace; A = Alteration

1. INTRODUCTION

This working paper gives an overview of:

- How the Member States intend to make use of the optional provisions of Chapter IV (Articles 17 to 31) of Directive 2008/118/EC concerning the movement of excise goods under suspension of excise duty (**ANNEX 1**). Member States' comments regarding the conditions of application of these optional provisions and any other remarks made are listed in **ANNEX 2**.
- Whether or not the Member States intend to make required certain optional data of the electronic accompanying document (e-AD) listed in Annex I, Table 1 of Regulation (EC) 684/2009, (**ANNEX 3**).

2. DISCLAIMER

The information provided in ANNEX 1, 2 and 3 is not legally binding. It is published for information only. Member States' national laws and regulations are the only legal source to be referred to.

ANNEX 1

Use by the Member States of the optional provisions of Chapter IV (Articles 17 to 31) of Directive 2008/118/EC concerning the movement of excise goods under suspension of excise duty					
	Option 1	Option 2	Option 3	Option 4	Option 5
	Article 17(2)	Article 18(2)	Article 18(4)	Article 18(4)	Article 22(1)
	Will you allow direct delivery (goods are supplied directly to a place designated by the warehousekeeper or the registered consignee in the MS of destination)? ⁽²⁾	Will you allow that the guarantee is provided by another person than the consignor?	Will you waive the guarantee for movements which take place entirely on your territory?	Will you waive the guarantee, in agreement with the other concerned MS, for movements by sea or by fixed pipelines?	Will you authorise the consignor of energy products transported by sea or inland waterways to omit the data concerning the consignee in the e-AD?
AT	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	N	N
BE	Y ⁽¹⁾	Y ⁽¹⁾	N	Y ⁽¹⁾	Y
BG	Y ⁽¹⁾	N	N	N	N
CY	Y ⁽¹⁾	Y ⁽¹⁾	N	N	Y
CZ	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	N
DE	N	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	Y
DK	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	N ⁽¹⁾	Y
EE	Y ⁽¹⁾	N	N	N	N
EL	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	N	Y
ES	Y ⁽¹⁾	N ⁽¹⁾	N ⁽¹⁾	N	Y
FI	Y ⁽¹⁾	N	N	N ⁽¹⁾	Y
FR	Y ⁽¹⁾	N	N	N	Y
HU	N	Y ⁽¹⁾	N	Y	N
IE	Y ⁽¹⁾	N	N	N ⁽¹⁾	Y
IT	N	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	Y
LT	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	N	Y
LU	Y ⁽¹⁾	Y ⁽¹⁾	N	N ⁽¹⁾	N
LV	Y ⁽¹⁾	N	N	N	Y
MT	Y ⁽¹⁾	Y ⁽¹⁾	N	Y	Y
NL	Y ⁽¹⁾	Y ⁽¹⁾	N	Y ⁽¹⁾	Y
PL	N	Y ⁽¹⁾	Y ⁽¹⁾	N	Y
PT	Y ⁽¹⁾	Y ⁽¹⁾	N	Y	Y
RO	Y ⁽¹⁾	Y	N	Y ⁽¹⁾	Y ⁽¹⁾
SE	Y ⁽¹⁾	N	N	Y	Y
SI	Y ⁽¹⁾	Y ⁽¹⁾	N	N	N
SK	N	Y ⁽¹⁾	N	Y ⁽¹⁾	N
UK	Y ⁽¹⁾	Y	Y ⁽¹⁾	Y ⁽¹⁾	Y

Y - Yes; N - No; ND – Not yet decided; NA – Info not yet available

⁽¹⁾ See ANNEX 2 for comments regarding the conditions of application of these optional provisions and other remarks

⁽²⁾ Member States allowing direct delivery which will apply the guideline of the Excise Committee of 15 January 2010 providing for the possibility to replace the address data in boxes 7c, 7e and 7f of the e-AD of the place of direct delivery with a code: AT, BE, CY, DK, IE, LV, NL, SE, SI.

Use by the Member States of the optional provisions of Chapter IV (Articles 17 to 31) of Directive 2008/118/EC concerning the movement of excise goods under suspension of excise duty				
	Option 6	Option 7	Option 8	Option 9
	Article 23, first subparagraph	Article 23, second subparagraph	Article 30	Article 31
	As MS of dispatch, will you allow that a consignor splits a movement of energy products into two or more movements?	Will you allow that a movement of energy products under suspension of excise duty that began in another MS is split into two or more movements on your territory?	Will you simplify the procedures for movements of excise goods which take place entirely on your territory?	Will you make use of the option, in agreement with the other MS concerned, to establish simplified arrangements for frequent and regular movements between your MS and other MS?
AT	N	N	Y ⁽¹⁾	ND ⁽¹⁾
BE	N	N	Y ⁽¹⁾	Y ⁽¹⁾
BG	N	N	N	N
CY	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	N
CZ	N	N	Y ⁽¹⁾	Y
DE	Y ⁽¹⁾	Y	Y ⁽¹⁾	Y ⁽¹⁾
DK	Y ⁽¹⁾	Y	Y ⁽¹⁾	N ⁽¹⁾
EE	N	N	N	N
EL	N	N	N	N
ES	N ⁽¹⁾	N	Y ⁽¹⁾	ND ⁽¹⁾
FI	Y ⁽¹⁾	Y	Y ⁽¹⁾	N
FR	Y ⁽¹⁾	Y ⁽¹⁾	N	Y ⁽¹⁾
HU	N	N	Y ⁽¹⁾	N
IE	Y	Y	Y ⁽¹⁾	ND ⁽¹⁾
IT	N	N	N	Y ⁽¹⁾
LT	Y ⁽¹⁾	Y	N	Y ⁽¹⁾
LU	N	N	N	N
LV	Y ⁽¹⁾	Y	N	N
MT	Y ⁽¹⁾	Y	N	N
NL	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾
PL	N	N	N	N
PT	Y ⁽¹⁾	NA	N	N
RO	Y ⁽¹⁾	Y ⁽¹⁾	Y ⁽¹⁾	Y
SE	Y ⁽¹⁾	Y	Y ⁽¹⁾	ND
SI	N	N	Y ⁽¹⁾	N
SK	N	N	Y ⁽¹⁾	Y ⁽¹⁾
UK	Y	Y	Y ⁽¹⁾	Y

Y - Yes; N - No; ND – Not yet decided; NA – Info not yet available

⁽¹⁾ See ANNEX 2 for comments regarding the conditions of application of these optional provisions and other remarks

Member States' comments regarding the conditions of application of the optional provisions listed in ANNEX 1 and any other remarks made by them

Option 1: Article 17(2) –Direct delivery

- AT:** Direct delivery will be allowed for registered consignees and for all excise product categories except tobacco products. The authorisation for direct delivery will be a general authorisation.
- BE:** As a general rule, direct delivery will only be allowed to places specified in the authorisation of the warehousekeepers or registered consignees. Additional conditions are determined in a royal decree.
- BG:** Direct delivery will be allowed for authorized warehouse keepers and only for energy products.
- CY:** The Director of Customs may allow, under certain conditions, the movement of excisable goods under suspension, to a place of direct delivery in the territory of the Republic, when this place has been designated by the authorised warehouse keeper or the registered consignee. However these conditions have not yet been defined.
- CZ:** Direct delivery is allowed to the places of direct delivery specified in the authorisation of the warehousekeepers or registered consignees.
- DK:** We grant a general authorisation.
- EE:** Excise goods can be received in the place of direct delivery upon permission of the Tax and Customs Board. Direct delivery is allowed only in exceptional cases taking account reasoning and possibility to measure quantity of product in the place of direct delivery.
- Activity licence of registered consignee grants the right to receive excise goods at the location accepted by the Tax and Customs Board. If a registered trader does not have a place of business, then this licence grants the right to receive goods under the excise suspension arrangement at a location of which the Tax and Customs Board is notified.
- EL:** Direct delivery has not been applied in our country yet. Specific conditions for its application have not been determined yet with the relevant ministry decree.
- ES:** Some of the conditions for authorising direct delivery:
- a) We will authorise it on a case-by-case basis except for very specific situations involving certain consignors and consignees.
 - b) We will require a special account.
 - c) The goods must remain in the place of direct delivery for at least 24 hours, so that any checks required can be carried out.
- FI:** We will grant the authorisation upon request. We will not ask the place of direct delivery to be specified in the authorisation.
- FR:** **Only registered consignees can be authorized for direct delivery.** A specific authorisation is given for each registered consignee who requests for it.

France does not apply the guideline of the Excise Committee of 15 January 2010 providing for the possibility to replace the address data in boxes 7c, 7e and 7f of the e-AD of the place of direct delivery with a code.

- IE:** Direct delivery will be allowed only for individual consignments on a case by case basis. There will be no general authorisation, and the conditions will include prior notification to Revenue of each consignment.
- LT:** It is applied the requirement to grant specified authorisations. A specific place of direct delivery must be agreed with the local tax administrator.
- LU:** The following conditions will apply:
- a) At present, only for movements to a tax warehouse;
 - b) Only destined for a client listed in the authorisation for direct delivery (all possible destinations are known to the administration);
 - c) The warehousekeeper accepts that the quantity mentioned on the e-AD is the quantity that arrives at destination; this quantity is immediately entered in his accounts of stocks (entry + exit for release for consumption);
 - d) The administration is in principle informed half a day before of the arrival of the excise goods at destination (mineral oils).
- LV:** Direct delivery is only allowed to those authorised warehousekeepers and registered consignees whose rights to receive excise goods at such a place is determined in authorisation, upon request.
- MT:** We allow direct delivery to all traders on the basis that the delivery will take place at the place specified on the authorisation.
- NL:** Direct delivery will be allowed upon request of the authorised warehousekeeper or the registered consignee. The authorisation will not be specifying the places of direct delivery. The place of direct delivery must be the premises of a person who is a taxable person for VAT. For tobacco products direct delivery will only be allowed upon request of an authorised warehousekeeper.
- PT:** We will allow authorised warehouse keepers to receive movements in excise duty suspension regime in a place of direct delivery, in alternative to their tax warehouse.
- RO:** According to the present methodological norms, direct delivery is the place where the excisable products can be received - excepting manufacturing tobacco -, under an excise duties suspension arrangement from a tax warehouse or registered consignor from other member state and on condition that this place to be indicated by the consignee, respectively by the authorized warehouse keeper from Romania or by the registered consignee. The direct delivery of excisable products can take place if the following conditions are satisfied:
- a) the place of direct delivery shall be notified to the territorial customs authority by the authorised warehouse keeper or by the registered consignee before the dispatching of the excisable products from the member state of dispatch;
 - b) the authorised warehouse keeper or the registered consignee accepts the quantity of products inscribed in the e-AD as being the quantity arrived at destination;

- c) in the case of energy products, the territorial customs authority, as a rule, will be informed before 12 hours the products are arriving at the place of destination by the authorised warehouse keeper or by the registered consignee;
- d) the excisable products must be kept at the place of direct delivery at least 24 hours for a possible inspection on behalf on the territorial customs authority.

SE: Sweden will allow direct delivery to places the warehousekeeper or the registered consignee has reported in advance to the competent authority and which has been registered by the competent authority. It would be possibly to report places for direct delivery to the competent authority either when the warehousekeeper or the registered consignee apply for an authorisation or later before the actor is to receive goods at such a place.

SI: Authorised warehousekeepers and registered consignees will have to apply for practising direct delivery. In the application they will have to provide us with the list of places (addresses) and persons (identification of actual consignees) intended for direct delivery. As MS of destination Slovenia will use the possibility foreseen with guideline (CED 707) that codes will be attributed to the authorised places of direct delivery.

SK: Slovakia permits direct delivery for mineral oil to authorized warehousekeepers and registered consignees. As of 1 January 2012 we suppose to permit direct delivery also for alcohol products and ethanol. The authorisation for direct delivery will be a general authorisation.

UK: We will permit goods to be sent to a UK direct delivery address when consigned to a registered consignee, we do not require pre-notification of these addresses. In the case of supplies to a UK authorised warehousekeeper, we will only permit goods to be delivered to an approved tax warehouse address.

Option 2: Article 18(2) – Person providing the guarantee, other than the consignor

- AT:** The customs office responsible for the tax warehouse of dispatch or the registered consignor can, upon request, allow that the transporter provides the guarantee.
- BE:** The possibility will be legally foreseen but the decision to implement this provision will be taken later.
- CY:** When it is deemed necessary by the Director of Customs.
- CZ:** Upon the request of the authorised warehousekeeper of dispatch or the registered consignor the Customs office may authorise the transporter, the authorised warehousekeeper of destination or the owner of excise goods to provide the guarantee provided that they consent in writing. The guarantee shall be provided either by the deposit or transfer to the deposit account established by the Customs office for the purpose of the excise duty guarantee /the interests on the deposit amount can not be claimed/ or by banking guarantee or by guarantee provided that the guarantor is authorised by the Customs office.
- DE:** In principle, the consignor must provide the guarantee. Upon request, it can however be allowed that the guarantee is provided by the consignee, the owner of the goods or the transporter. A joint guarantee is not possible.
- DK:** The authorised warehouse keeper or registered consignor may apply for the guarantee to be provided by other involved persons according to the provisions of Council Directive 2008/118/EC and Commission Regulation No. 684/2009.
- EL:** The possibility the guarantee to be provided by another person than the consignor is allowed under certain circumstances. Relevant ministry decree has not been issued yet.
- ES:** The guarantee covering the risks inherent in intra-Community movement must be provided by the authorized warehouse keeper of dispatch or, where appropriate, the registered consignor.
- HU:** On request, the guarantee can be provided:
- a) jointly by the consignor and the transporter, or
 - b) instead of the consignor by the transporter, the consignee, or – if the consignor is not the owner of the goods – by the owner of the goods.
- IT:** The guarantee may be provided by the owner of the goods, or by the transporter, instead of the authorised warehousekeeper of dispatch or the registered consignor, or it may be provided by the consignor jointly with the owner of the goods or with the transporter. Alternatively the guarantee may be provided by the consignee jointly with the authorised warehousekeeper of dispatch or the registered consignor.
- LT:** Upon the agreement between the Parties, the guarantee can be provided by the transporter (or the carrier), the owner of excise goods, by the consignee or all of them together.
- LU:** In order to reduce administrative burden, we attribute a second excise number to this authorised warehousekeeper. This number is reserved to the movements for which the guarantee is provided by the transporter, the consignee, etc.
- MT:** The guarantee may be raised by anyone as stated in the Directive, with the exception that the guarantee will be raised at a local bank only.

- NL:** Guarantee may be provided by the transporter or the owner of the excise goods in stead of the authorised warehousekeeper of dispatch or the registered consignor ('in stead of' i.e. not jointly). In that case the guarantee must cover the amount of excise on the products which are being transported (i.e. there is a specific guarantee for the movement). In other cases there is no specific guarantee for the movement, but a global guarantee for the authorised warehousekeeper (for production, holding and dispatching under duty suspension arrangement).
- PL:** Tax warehouse keeper, registered consignee, registered consignor, entity who acquire excise goods from another member state with excise duty paid for commercial purposes, agent and tax representatives shall be obliged to provide guarantee of excise duty payment in the amount covering the tax liability. However upon motion of mentioned entities, customs officer may accept guarantee provided by the transporter or carrier, the owner of excise goods, the consignee, or jointly by two or more of these persons. Guarantee may be provided in the form of cash deposit, banker's or insurance guarantee or a cheque certified by legal person with their seat on the territory of the EC or territory of EFTA – part of European Economic Area Agreement, bill of exchange or other legal tender.
- PT:** We will allow the guarantee to be provided by the consignor or by the carrier of the goods, on condition that the guarantor is established (for fiscal purposes) in Portugal.
- SI:** Transporter or carrier, the owner of the excise goods, the consignee or joint guarantee of two or more persons listed above will also (under certain conditions) be allowed to provide guarantee. Those guarantees will have to be previously approved and registered (entry of specific data) to the national "guaranty module".
- SK:** On the territory of the Slovak Republic (tax territory), the guarantee can be provided:
- a) in case of the movement under suspension of excise duty by
 - 1) the authorised warehousekeeper who is
 - 1a. the consignor on the tax territory
 - 1b. the consignee in case of import to the tax territory
 - 1c. the consignor in case of export from the tax territory
 - 1d. the consignee when goods are in his ownership or
 - 1e. the consignee on the tax territory instead of the consignor by agreement and with the consent of the customs authority
 2. registered consignor or
 3. transporter or by the consignee on the tax territory instead of the consignor by agreement and with the consent of the customs authority,
 - b) in case of the movement of excise goods exempted from the excise duty by user enterprise, which can be
 1. the consignor on the tax territory
 2. the consignee in case of import to the tax territory.
- We will not allow that the guarantee is provided jointly by two or more guarantors according to risks emerging from this.

UK: We will permit the Consignor, transporter or owner of goods to provide the guarantee. In this case “owner” means the owner of the goods when they left the dispatching warehouse.

Option 3	Article 18(4) – Waiving of guarantee for movements entirely on the territory of a Member State
-----------------	---

AT: The owner of the tax warehouse of dispatch or the registered consignor must provide guarantee for the movement, in case of indications that there is a risk for loss of excise duty. Where the tax warehouse guarantee is sufficient, it also covers the movement.

CZ: The guarantee is waived for movements under a duty suspension arrangement of petrol falling under CN codes 2710 11 11 to 2710 1125 and 2710 11 90 intended for other purposes than as motor fuel or heating fuel and mineral oils falling under 1507 to 1518, 2707, 2709, 2710 1971 to 2710 1999, 2714 and 2715, 2901 and 2902, 2905 1100, 3403 and 3811. The respective mineral oils are not intended for the direct use, offered for sale or used as heating or motor fuels. The guarantee is also waived in the case of mineral oils transported by fixed pipelines on the territory of the Czech Republic.

DE: In principle, there exists no obligation to provide a guarantee for movements under duty suspension within the German tax territory. However, the consignor must provide a guarantee for the movement when the tax revenue might be at risk.

DK: We do not require guarantees on internal transport/consignments nor do DK require internal AADs.

EL: Exceptions in guarantees are provided to be determined with a ministry decree, which has not been issued yet. For the time being, the guarantee is waived only for movements of excise products which take place entirely on our territory and have zero excise duty rate.

ES: For movements within our territory of goods under a zero rate duty suspension arrangement (e.g. wine), technically speaking the guarantee is not waived but rather the amount of the guarantee is zero as there is no tax risk.

IT: For movements of energy products under a duty suspension arrangement by sea or by fixed pipelines, the tax administration has the power to dispense from the obligation to provide a guarantee the reliable and solvent authorised warehousekeepers.

LT: A possibility to waive the guarantee by the application of authorised warehousekeeper is foreseen in some cases according to risk analysis (i.e. in cases of movements of energy products by pipelines or when warehousekeeper satisfies the liability requirements that are indicated in the legislation).

PL: There is a possibility to waive the guarantee for movements of energy products under a duty suspension arrangement by pipelines, but only between tax warehouses owned by the same entity on the territory of State.

The entities need to fulfill the following conditions:

- they shall have their seat or place of residence on the territory of the State;
- they shall apply procedure under duty-suspension arrangements at least for a one year;
- their financial situation and possessed property assure performance of tax obligations;
- they have not substantially infringed provisions of customs law or tax provisions;

- they have undertaken to pay, upon the first written request of the head of a customs office, the amount due to arisen tax liability.

The exemption is issued for a specified period of time (not longer than 2 years) in a legal form of a decision, upon written taxpayer's motion.

UK: Conditions to be determined by the outcome of a full trade consultation exercise on financial securities that have recently been undertaken.

<p>Option 4: Article 18(4) – Waiving of guarantee in agreement with the other Member State(s) for movements by sea or by fixed pipelines</p>

BE: The possibility is legally foreseen in our national legislation.

CZ: In the case of fixed pipelines, under the conditions laid down in the agreement (see option 9).

DE: To the extent that there does not seem to be a tax risk, the consignor can be dispensed from the obligation to provide a guarantee in case energy products are transported by sea or by fixed pipelines, and to the extent that the other Member States concerned agree. It is a precondition to reach a bilateral/multilateral agreement between Germany and the concerned Member States.

DK: As Member State of Dispatch we do require guarantees, but as Member State of Destination we will decide case by case.

FI: We do require a guarantee in both cases; however the movements by fixed pipelines are outside of the EMCS system.

IE: Ireland does not consign energy products by pipeline.

IT: For movements of energy products under a duty suspension arrangement by sea or by fixed pipelines, the tax administration has the power to dispense from the obligation to provide a guarantee the reliable and solvent authorised warehousekeepers and subject to agreement with the other Member States concerned.

LU: For movements by pipeline: YES.

NL: The guarantee may be waived for both transport by sea and fixed pipelines for mineral oils sent from a tax warehouse in the Netherlands. However, for authorised warehousekeepers we apply a system of a global guarantee (for production, holding and dispatching under duty suspension arrangement). When fixing the amount of the global guarantee the amount of excise duty represented by the quantity of excise goods transported in the above-mentioned way is taken into account.

RO: The excisable energy products which are moved from Romania within the Community territory exclusively by sea or by fixed pipelines, in the case where there is an agreement with the member states involved, are not subject to provide the guarantee.

SK: Waiving the guarantee for movements under a duty suspension arrangement by fixed pipelines from the Slovak Republic to Czech Republic; Conditions are laid down in the agreement.

UK: Bulk intra –EU movements by sea or by pipeline (Directive 92/12/EEC - Art 15(3)).

Option 5: Article 22(1) – Unknown destination for movements of energy products

- RO:** In the case of intra-community movements of energy products under an excise duties suspension arrangement, by sea or inland waterways, the consignor warehouse keeper from Romania may not include in the e-AD the information related to consignee if these are not certainly known at the moment of forwarding the project of the e-AD, but only if this situation was previously notified to the territorial customs authority and accepted by this. The consignor warehouse keeper has the obligation to introduce the information related to consignee in the electronic system as soon as they are available, but not later than the moment of movement closure.
- BE:** This option is legally foreseen in our national legislation. The consignor does have to fill in the data concerning the consignee before the end of the movement.

Option 6: Article 23, first subparagraph – Will you allow splitting of a movement of energy products that began in your Member State?

- CY:** Under the conditions provided for, in the Directive 118/2008 and under the terms and conditions the Director of Customs may impose. However, these terms and conditions have not yet been defined.
- DE:** The following conditions apply:
- the total quantity does not change following the splitting;
 - the subsequent movements must be movements under duty suspension as well;
 - the conditions fixed by the competent authorities must be respected.
- DK:** According to the Directive 2008/118/EC – no further national rules
- ES:** In the first transposition of the new Directive into Spanish law, Spain is not going to authorise the splitting of movements of goods. In future, depending on traders' needs, we may consider allowing splitting.
- FI:** We have told earlier that the Consignor has to apply for and be granted authorisation to perform the splitting procedure but we have not such kind of authorisation at this moment. We have very few consignors for energy products and they don't have splitting consignments. The issue will come under discussion if this kind of movements will occur in the future and then we have to decide about authorisation.
- FR:** As soon as EMCS allows for splitting, we will adapt our legislation in order to ensure splitting will be possible, provided that:
- the Member State of destination permits such a procedure on its territory ;
 - the total quantity of goods remains unchanged ;
 - the compliance with the conditions fixed by the competent authorities.
- IE:** There are so few consignments of this kind that it is probably not required.
- LT:** It is allowed to split the movement of energy products into two or more movements under the conditions as it is laid down in Article 23 of the Directive 2008/118/EC. The main requirement for splitting is that the splitting should be carried out before the confirmation

that energy products were transmitted. One of the consignees after the splitting of the movement should be the same as it was indicated in the primary e-AD.

- LV:** Splitting of energy products movement is allowed according the conditions laid down in Article 23 of the Directive 2008/118/EC from 23.03.2012, according to national legal regulation.
- MT:** As for this option, splitting will occur under the conditions as specified in Directive 2008/118, the total quantity does not vary after splitting and that the movements remain under excise duty suspension.
- NL:** NL will allow splitting in EMCS from Mc (1-1-2012) onwards.
- PT:** Under the conditions established in the Directive.
- RO:** The territorial customs authority may allow to the consignor from Romania, tax warehouse and registered consignor to split a movement of energy products under an excise duties suspension arrangement in two or more movements, with the condition that the member state of destination allows such a procedure and the total quantity of excisable products remains unchanged.
- SE:** Under the conditions set up in Article 23.

Option 7: Article 23, second subparagraph – Will you allow splitting on your territory of a movement of energy products that began in another Member State?
--

- CY:** Upon the discretion of the Director of Customs, under certain terms and conditions as above.
- DK:** Yes, under provisions of Directive 2008/118/EC.
- FR:** As soon as EMCS allows for splitting, we will adapt our legislation in order to ensure splitting will be possible. However, consignees must have the status of authorised warehousekeepers.
- NL:** NL will allow splitting in EMCS from Mc (1-1-2012) onwards.
- RO:** With the condition that consignees from Romania comply with the requirements established through a specific national order.

Option 8: Article 30 – Simplified procedures for national movements
--

- AT:** No e-AD is required for movements of wine (sparkling wine and still wine) under excise duty suspension, which entirely take place within Austria.

For frequent movements within one calendar day taking place between tax warehouses of the same warehouse keeper or between tax warehouses of different warehouse keepers belonging to the same company, the customs office in charge may permit the submission of a summary e-AD covering all movements occurring between these tax warehouses within one calendar day, provided that the tax warehouses in question are placed in close neighbourhood to each other and there does not seem to be any risk of tax losses.

For movements of energy products via fixed pipelines within the Austrian tax territory the customs offices in charge may authorise the consignor to submit the e-AD immediately

after the movement (pumping) has finished; moreover, simplified procedures may be used replacing the use of e-AD.

No final decision has been taken concerning other possible simplifications.

BE: The possibility will be legally foreseen but the decision to implement this provision will be taken later by the Administration.

CY: Upon the discretion of the Director of Customs.

CZ: Simplified procedure in the case of mineral oils – the transport under a duty suspension arrangement between two parts of one tax warehouse via fixed pipelines. The e-AD is not required in the case of movements of still wine under a duty suspension arrangement.

DE: The accompanying administrative document (AAD) can still be used for movements under duty suspension within the German tax territory until 31 December 2011

Upon request it can be allowed to use simplified procedures, for example to waive the transport document (both AAD and e-AD) for movements under duty suspension within the German tax territory between two tax warehouses of the same warehouse keeper, provided if there does not seem to be a tax risk. This simplification is also possible for the transport of energy products via fixed pipelines within German tax territory..

DK: No internal use of e-ADs/EMCS.

ES: Spain will probably simplify the procedures for certain national movements of goods under a duty suspension arrangement, such as movements between two establishments of the same holder.

FI: We do allow that EMCS is used for movements of excise goods under a duty suspension arrangement which take place entirely on our territory, in fact we recommend it. However this will be optional in the beginning. There is a plan to make entering these movements into EMCS mandatory at a later stage. Simplification of the procedure is allowed; in this case we require a specified set of data to be entered in a document which is accompanying the movement.

HU: Simplified procedures apply to the movement of mineral oils via pipelines. Simplified procedures for supplying mineral oils to aircrafts from airport tax warehouses.

IE: EMCS will not apply to these movements, which will continue to be carried out under national paper-based procedures.

NL: For movements of excise goods between authorised warehousekeepers in the Netherlands we allow the use of a so-called ‘monthly declaration’. This declaration replaces the (electronic) administrative document. This will be allowed upon request of the authorised warehousekeepers.

RO: In the case of additives or products from biomass produced into tax warehouses for production of energy products and destined for additive operation or blending with energy products, to whom product code is not found in the List of excisable products codes, the movement of such products to other tax warehouses belonging to the warehouse keeper authorized for production of energy products or to another authorized warehouse keeper from Romania shall be performed under an excise duties suspension arrangement and shall contain the same information as from the paper e-AD.

SE: Sweden will use the possibility which is set out in Article 30 to waive movements of excise goods under a duty suspension arrangement which take place only on our territory from the requirement of electronic supervision. As of April 1st 2014 Sweden will no

longer use the possibility to establish simplified procedures for alcohol and tobacco. Hence, EMCS will apply for all national movements of tobacco and alcoholic beverages under duty suspension. EMCS will as of April 1st also apply to energy products moved under duty suspension from the place of importation.

SI: For national movements in suspension arrangement the use of paper AAD will continue. The simplifications of national movements are based on use of simplified AAD or commercial document with required (corresponding SAAD) data.

SK: If the movement of excise goods under a duty suspension arrangement takes place entirely on the territory of the Slovak Republic and the customs authority of the consignor is also the customs authority of the consignee, the customs authority sends the electronic administrative document with administrative reference code directly to the consignee and the verified report of receipt is sent directly to the consignor.

UK: Alcoholic liquors – no e-AD required for movements from production sites to other related premises under the same registration, licence etc. provided that the goods are accompanied by a prescribed document and the goods are not disposed of by the producer until the movement is complete.

Energy products – under consideration.

Tobacco – under consideration.

Option 9: Article 31 – Simplifications for frequent and regular movements
--

AT: The Minister of Finance has been authorised by the legislator to conclude agreements with other Member States, to introduce simplifications where goods move frequently and regularly under duty suspension between two or more Member States.

BE: The possibility will be legally foreseen but the decision to implement this provision will be taken later after discussion with the other Member State(s).

CZ: Based on the bilateral agreement between the Slovak Republic and the Czech Republic simplifications under excise duty suspension arrangement for frequent and regular movements realized by fixed pipelines.

DE: The national law includes the possibility to reach agreements between Germany and other Member States for simplifications for frequent and regular movements of energy products under duty suspension between two or more Member states and for movements of energy products via pipelines.

DK: For the time being we do not foresee to make use of the simplified procedure between Denmark and another Member State.

ES: This option has not been implemented in national provisions, but if some Member State would ask for it, an agreement could be considered.

FR: In the area of energy products, all bilateral conventions signed between France and other Member States will apply (e.g. Belgium).

IE: There are no such simplified procedures at the moment, but we will be discussing this aspect with the UK in the coming months.

- IT:** The national legislation provides that in the case of frequent and regular movements of energy products, by sea or by fixed pipelines, to another Member State may to be established simplified arrangements in agreement with the other Member State concerned.
- LT:** If there is an agreement between the central tax administrator and a competent institution of another state, all or certain energy products moved between the Republic of Lithuania and another Member State may be exempt from all or part of the requirements concerning the Intra-Community Movement of Excise Goods, laid down in the Law on Excise Duty.
- LU:** The globalisation for e-AD's from Belgium stops at the 31st of August 2011, and the globalisation for national movements at the 31st of December 2011.
- NL:** Since 1995 we allow for the so-called globalisation for frequent and regular movements under a duty suspension arrangement between Belgium and the Netherlands. Based on a bilateral agreement between Belgium and the Netherlands both MS allow for the use of a so-called 'weekly declaration'. This declaration replaces the AAD. This is allowed upon request of the authorised warehousekeepers. We would like to continue this simplified arrangement, which would mean that the 'weekly declaration' would replace the e-AD.
- RO:** Includes movements through fixed pipelines. The situations and conditions regarding simplified procedures application follow to be analyzed and laid down.
- SE:** There is no such simplified procedure foreseen at the moment. A decision to implement the provision will be taken if, and when, simplified arrangements between Sweden and another Member State are in progress.
- SK:** We will use the option of agreement with the Czech Republic in case of movements under a duty suspension arrangement by fixed pipelines from the Slovak Republic to Czech Republic.

ANNEX 3

Member States intending to make required certain optional data of the electronic accompanying document (e-AD) listed in Annex I, Table 1 of Regulation (EC) 684/2009							
Box 9c	Box 9f	Box12a and 12b	Box 14a	Box 15	Box 17p	Box 17r	
Invoice date (or date of the other document shown in box 9b)	Time of dispatch	SEED or VAT number of the Trader Guarantor (if different from the consignor or consignee)	VAT number of the trader Transport Arranger	Data group Trader First Transporter	Commercial Description	If the product has a brand name, will you require it in box 17r, even if given in the document referred to in box 9b?	
AT	Y	Y	Y	N	N	N	N
BE	Y	Y	N	Y	Y	Y	N
BG	Y	Y	Y	Y	Y	Y	Y
CY	N	N	N	N	ND	N	N
CZ	Y	Y	Y	Y	Y	Y	N
DE	N	N	N	N	N	N	N
DK	N	N	N	N	Y	N	N
EE	Y	Y	Y	N	Y	Y	Y
EL	Y	Y	Y	Y	Y	Y	Y
ES	N	Y	N	N	Y ¹	Y	N
FI	N	Y	N	N	Y	N	Y
FR	Y	Y	N	N	Y	N	N
HU	Y	Y ²	Y	N	N	Y	N
IE	N	N	N	N	N	N	N
IT	N	Y	Y	Y	Y	N	N
LT	N	Y	N	N	N	Y	N
LU	N	Y	N ³	N	N	Y	N
LV	Y	Y	N	N	Y	N	N
MT	Y	Y	Y	Y	N	N	N
NL	N	N	N	N	N	Y	N
PL	Y	N	N	N	Y	N	N
PT	Y	Y	Y	Y	Y	Y	Y
RO	Y	Y	Y	Y ⁴	N	Y	Y
SE	N	N	N	N	N	N	N
SI	N	N	Y ⁵	N	Y	Y	N
SK	N	Y	Y	Y	Y	Y	Y
UK	Y	Y	Y	Y	Y	Y	Y

Y - Yes; N - No; ND – Not yet decided; NA – Info not yet available

¹ Provided that the transport is not undertaken by the consignor of the goods.

² Only in the case of a port warehouse

³ See also explanations given to the reply on question 2 in Annex 1

⁴ If the transport arrangement code selected is "owner of goods" or "other"

⁵ Applies only for 12b -VAT number