COMMISSION REGULATION (EEC) No 3649/92

of 17 December 1992

on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (1), and in particular Article 7 (4) thereof,

Having regard to the opinion of the Committee on Excise Duties,

Whereas, for excisable products being already released for consumption in a Member State, the free movement of those products shall not be restricted to the territory of that Member State; in cases where those products are destined or earmarked for commercial purposes in another Member State the excise duty shall be levied again according to the rules of the Member State of destination and thus give rise to a reimbursement of the excise duty paid in the Member State of dispatch;

Whereas to ensure fiscal control of those products, Article 7 (4) of Directive 92/12/EEC provides for a simplified accompanying document listed the essential data from the accompanying document referred to in Article 18 (1) of that Directive; whereas the form and the content of that document should be established;

Whereas the traders concerned should not bear any additional burden as regards transport documents, and provision should therefore be made for the use of already existing commercial documents provided they fulfil certain conditions;

Whereas it is necessary to provide a copy for the reimbursement of the excise duty paid in the Member State of dispatch;

Whereas the details of the procedure and the number of copies of the accompanying document should be established;

Whereas it is necessary to make provision for an accompanying document for commercial movements of completely denatured alcohol,

(1) OJ No L 76, 23. 3. 1992, p. 1.

HAS ADOPTED THIS REGULATION:

Article 1

If products subject to excise duty and already released for consumption in one Member State are intended to be used in another Member State for the purposes referred to in Article 7 of Directive 92/12/EEC, the person who is responsible for the intra-Community movement must draw up a simplified accompanying document. During the movement of those products from one Member State to another Member State the document must accompany the consignment during the movement and must be made available to the competent authorities of the Member States for control purposes.

Article 2

1. The specimen shown in the Annex may be used, in accordance with the explanatory notes shown on copy 1 of the specimen, as the simplified accompanying document.

2. Commercial documents, e.g. invoices, delivery notes, freight documents and so on, may also be used as the simplified accompanying document provided they contain the same elements of information as the specimen document shown in the Annex, and the nature of the information is identified by a number corresponding with the relative box number of the said specimen.

Article 3

If the commercial documents referred to in Article 2 are used as the simplified accompanying document they shall be marked conspicuously with the following statement:

'Simplified accompanying document (excise goods) for fiscal control purposes'

Article 4

The simplified accompanying document shall be drawn up in three copies.

Copy 1 shall be kept by the supplier for fiscal control.

Copy 2 must accompany the goods during the movement and shall be kept by the recipient.

Copy 3 must accompany the goods and shall be returned to the supplier with a certificate of receipt which also indicates the further fiscal treatment of the goods in the Member State of destination given by the recipient if the

supplier requires it in particular for reimbursement purposes. This copy shall be attached to any eventual application for reimbursement provided for in Article 22 (3) of Directive 92/12/EEC.

Article 5

The simplified accompanying document shall also be used to accompany commercial intra-Community movements of completely denatured alcohol, provided for in Article 27 (1) (a) of Council Directive 92/83/EEC (1).

Article 6

This Regulation shall enter into force on 1 January 1993.

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

Done at Brussels, 17 December 1992.

For the Commission
Christiane SCRIVENER
Member of the Commission

(1) OJ No L 316, 31. 10. 1992, p. 21.

EUROPEAN COMMUNITY
EXCISE DUTIES

SIMPLIFIED ACCOMPANYING DOCUMENT
INTRA-COMMUNITY MOVEMENT OF PRODUCTS WHICH HAVE BEEN RELEASED FOR CONSUMPTION

1

Copy for the supplier

1 Supplier VAT No
☐ (Name and address)

2 Transaction reference

3 Competent authority of the country of destination
(Name and address)

4 Recipient VAT No
(Name and address)

5 Transporter/means of transport

6 Reference number and date of declaration

7 Place of delivery

1

8 Marks and numbers, No and kind of packages, description of goods

9 Commodity code (CN code)

10 Quantity

11 Gross weight (kg)

12 Net weight (kg)

13 Invoice price/Commercial value

14 Certificates (certain wines and spirits, small breweries and small distilleries)

A Record of control. For use by competent authority

Continue on reverse (copies 2 and 3)

15 Boxes 1-13 certified correct.
Return of copy 3 required
yes ☐ no ☐ (*)

Signatory's company and telephone No

Name of signatory

Place and date

Signature

(*) Cross applicable

EXPLANATORY NOTES

(Reverse of copy 1)

Intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch

1. General

1.1. The simplified accompanying document is required for excise purposes in accordance with the provisions of Article 7 of Council Directive 92/12/EEC of 25 February 1992.

1.2. The document must be completed legibly and in a manner that makes entries indelible. Information may be pre-printed. No erasures or overwriting is permitted.

1.3. The general specification of the paper to be used and the measurement of boxes is as laid down in the *Official Journal of the European Communities* No C 164 of 1 July 1989, page 3.

The paper is to be white for all copies with the size 210 millimetres by 297 millimetres with a maximum tolerance of 5 millimetres less or 8 millimetres more with regard to their length.

1.4. Any unused space is to be lined through so that nothing can be added.

1.5. The accompanying document comprises three copies:

copy 1 to be retained by the supplier.

copy 2 to accompany the goods and to be retained by the recipient.

copy 3 to accompany the goods and be returned to the supplier witch a certificate of receipt by the person named in box 4 if the supplier requires it in particular for reimbursement purposes.

2. Headings

Box 1 Supplier: the full name, address and VAT number (if any) of the person making the goods available in one Member State. If there is an excise number it should also be indicated.

Box 2 Transaction reference: a reference number given by the person supplying the goods which will identify the movement with his commercial records. Normally this will be the number and date of the invoice.

Box 3 Competent authority: the name and address of the authority in the Member State of destination to whom the movement has been declared in advance.

Box 4 Recipient: the full name, address and VAT number (if any) of the person receiving the goods. If there is an excise number it should also be indicated.

Box 5 Transporter: enter 'supplier', 'recipient' or the name and address of the person responsible for arranging the first movement, if different from the persons indicated in box 1 or box 4; the means of transport is also to be indicated.

Box 6 Reference number and date of the declaration: the declaration and/or authorization which has to be given by the competent authority in the Member State of destination before the movement starts.

Box 7 Place of delivery: the address of delivery if different from the address in box 4.

Box 8 Full description of the goods, marks and numbers, and kind of packages:

the marks and numbers of external packages, e.g. containers; the number of internal packages, e.g cartons; and the commercial description of goods.

The description may be continued on a separate sheet attached to each copy. A packing list could be used for this purpose.

Alcohol and alcoholic beverages other than beer, must have the alcoholic strength shown (percentage by volume at 20 °C).

Beer is to be shown at either degrees Plato or alcohol percentage by volume at 20 °C, or both, in accordance with the requirement of the Member State of destination and the Member State of dispatch.

Mineral oils must show the density at 15 °C.

Box 9 Commodity code: the CN Code.

Box 10 Quantity: the number, the weight or the volume as appropriate for excise duty purposes in the Member State of destination, for example:

- cigarettes, the number of items, expressed in thousands,
- cigars and cigarillos, the net weight,
- alcohol and alcoholic beverages, litres at 20 °C to two decimal places,
- mineral oils except heavy fuel oil, litres at 15 °C.

Box 11 Gross weight: the gross weight of the consignment.

Box 12 Net weight: the weight of the goods without packaging.

Box 13 Invoice price or value: the sum total of the invoice excise duty included. If there is no sale connected with the movement, the commercial value is to be entered. In that case the remark 'no sale' should be added.

Box 14 Certificates: This space is reserved for eventual certificates which are required on copy 2 only.

1. In the case of certain wines, certification relating to the origin and quality of the products should, where necessary, be indicated in accordance with the relevant Community legislation.
2. In the case of certain spiritis certification relating to the place of production which is required under the relevant Community legislation should, where necessary, be indicated.
3. Beer brewed by an independent small brewery, as defined in the specific Council Directive relating to the structures of excise duties on alcohol and alcoholic beverages, for which it is intended to claim a reduced rate of excise duty in the Member State of destination should be certified in the following terms:

   'It is hereby certified that the beer has been brewed by an independent small undertaking with a production in the previous year of ..... hectolitres'.
4. Ethyl alcohol produced by a small distillery, as defined in the specific Council Directive relating to the structures of excise duties on alcohol and alcoholic beverages, for which it is intended to claim a reduced rate of excise duty in the Member State of destination should be certified in the following terms:

   'It is hereby certified that the product described has been produced by a small undertaking with a production in the previous year of ..... hectolitres of pure alcohol'.

Box 15 Signatory's company, etc: the document is to be completed by, or on behalf of, the person responsible for the movement of the goods. It can be either the supplier or the recipient. If the supplier requires copy 3 to be returned to him with a certificate of receipt this should be indicated.

Box A Record of control: the competent authorities shall record the controls applied on copies 2 and 3. All comments shall be signed, dated and stamped by the responsible official.

Box B Certificate of receipt: to be given by the recipient and to be returned to the supplier if he requires it in particular for reimbursement purposes.

EUROPEAN COMMUNITY
EXCISE DUTIES

SIMPLIFIED ACCOMPANYING DOCUMENT
INTRA-COMMUNITY MOVEMENT OF PRODUCTS WHICH HAVE BEEN RELEASED FOR CONSUMPTION

2

Copy for the recipient

2

1 Supplier VAT No
☐ (Name and address)

2 Transaction reference

3 Competent authority of the country of destination
(Name and address)

4 Recipient VAT No
(Name and address)

5 Transporter/means of transport

6 Reference number and date of declaration

7 Place of delivery

8 Marks and numbers, No and kind of packages, description of goods

9 Commodity code (CN code)

10 Quantity

11 Gross weight (kg)

12 Net weight (kg)

13 Invoice price/Commercial value

14 Certificates (certain wines and spirits, small breweries and small distilleries)

A Record of control. For use by competent authority

Continue on reverse (copies 2 and 3)

15 Boxes 1-13 certified correct.
Return of copy 3 required
yes ☐ no ☐ (*)

Signatory's company and telephone No

Name of signatory

Place and date

Signature

(*) Cross applicable

B CERTIFICATION OF RECEIPT

Goods received by recipient

Date ..... Place ..... Reference No .....

The excise duty has been paid / declared to the competent authority (*).

Date ..... Reference No .....

Other remarks of the recipient:

Place/date ..... Name of signatory .....

Signature

(*) Delete inapplicable

A Record of control (continued)

EUROPEAN COMMUNITY
EXCISE DUTIES

SIMPLIFIED ACCOMPANYING DOCUMENT
INTRA-COMMUNITY MOVEMENT OF PRODUCTS WHICH HAVE BEEN RELEASED FOR CONSUMPTION

3

Copy for return to supplier

3

1 Supplier VAT No
☐ (Name and address)

2 Transaction reference

3 Competent authority of the country of destination
(Name and address)

4 Recipient VAT No
(Name and address)

5 Transporter/means of transport

6 Reference number and date of declaration

7 Place of delivery

8 Marks and numbers, No and kind of packages, description of goods

9 Commodity code (CN code)

10 Quantity

11 Gross weight (kg)

12 Net weight (kg)

13 Invoice price/Commercial value

14 Certificates (certain wines and spirits, small breweries and small distilleries)

A Record of control. For use by competent authority

Continue on reverse (copies 2 and 3)

15 Boxes 1-13 certified correct.
Return of copy 3 required
yes ☐ no ☐ (*)

Signatory's company and telephone No

Name of signatory

Place and date

Signature

(*) Cross applicable

B CERTIFICATION OF RECEIPT

Goods received by recipient

Date ..... Place ..... Reference No .....

The excise duty has been paid / declared to the competent authority (*).

Date ..... Reference No .....

Other remarks of the recipient:

Place/date ..... Name of signatory .....

Signature

(*) Delete inapplicable

A Record of control (continued)