

COMMISSION IMPLEMENTING REGULATION (EU) 2015/272**of 19 February 2015****amending Implementing Regulation (EU) No 612/2013 on the operation of the register of economic operators and tax warehouses, related statistics and reporting pursuant to Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 ⁽¹⁾, and in particular Article 22 thereof,

Whereas:

- (1) Registered consignees or authorised warehouse keepers should be prevented from claiming falsely that they have been authorised under Article 17(2) of Council Directive 2008/118/EC ⁽²⁾ to have excise goods moved to a place of direct delivery under a duty suspension arrangement.
- (2) Registered consignors and authorised warehouse keepers should therefore be able to verify, via the central register referred to in Article 19(4) of Regulation (EU) No 389/2012, whether registered consignees or authorised warehouse keepers have obtained such authorisation.
- (3) Commission Implementing Regulation (EU) No 612/2013 ⁽³⁾ should therefore be amended accordingly.
- (4) It is necessary to provide for a sufficient period of time to allow the Commission to implement changes in the register of economic operators and tax warehouses referred to in Article 19(1) of Regulation (EU) No 389/2012.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

HAS ADOPTED THIS REGULATION:

Article 1

In point (a) of Article 6(3) of Implementing Regulation (EU) No 612/2013, the following point (iv) is added:

- '(iv) information on the operator role code indicating whether a registered consignee or an authorised warehouse keeper is authorised under Article 17(2) of Directive 2008/118/EC to have excise goods moved to a place of direct delivery (data group 2.3 set out in Table 2 of Annex I).'

*Article 2*This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 March 2015.

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

Done at Brussels, 19 February 2015.

*For the Commission**The President*

Jean-Claude JUNCKER

⁽¹⁾ OJ L 121, 8.5.2012, p. 1.

⁽²⁾ Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

⁽³⁾ Commission Implementing Regulation (EU) No 612/2013 of 25 June 2013 on the operation of the register of economic operators and tax warehouses, related statistics and reporting pursuant to Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties (OJ L 173, 26.6.2013, p. 9).