COMMISSION IMPLEMENTING REGULATION (EU) No 76/2014

of 28 January 2014

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 Directive 92/12/EEC ([1]), and in particular Article 29(1) thereof,

Whereas:

(1) In order to improve the correlation between information concerning the movement of excise goods held by excise authorities and the information on excise goods that have been imported held by the authorities responsible for importation formalities, where excise goods are moved under a duty suspension arrangement from the place of importation, the consignor is to indicate the code of the customs office responsible for the completion of importation formalities relating to the excise goods to be moved under duty suspension.

(2) In order to prevent abuse of the facility for the delivery of excise goods to premises not listed in the register referred to in Article 19 of Council Regulation (EU) No 389/2012 ([2]), when indicating the place of delivery in the draft electronic administrative document and the draft change of destination message and draft splitting operation message, the consignor should only be permitted to enter addresses that differ from those entered in that register where the registered consignee has a direct delivery authorisation or where there is more than one place of delivery known to the Member State responsible for the authorisation of the registered consignee.

(3) In order for the competent authorities of the Member State of dispatch to be able to carry out their responsibilities under Article 21(5) of Directive 2008/118/EC where excise goods are moved under a duty suspension arrangement with the intention to leave the territory of the Union the consignor should indicate the code of the office of export in the draft electronic administrative document.

(4) The list of transport mode codes in Annex II to Commission Regulation (EC) No 684/2009 ([3]) includes a code for modes of transport other than those specifically mentioned in that list. In order to fully identify the mode of transport used where that code is used, it is necessary to add a textual description of the transport mode in question.

(5) In accordance with Article 22 of Directive 2008/118/EC the competent authorities of the Member State of dispatch may authorise the consignor to omit the data concerning the consignee if the destination is unknown at the time of the submission of the draft electronic administrative document. Therefore the requirement laid down in Annex I to Regulation (EC) No 684/2009 to identify the new consignee of the movement should not apply where the destination is not known at the time of splitting operation.

(6) Article 18(4)(b) of Directive 2008/118/EC allows the Member State of dispatch to waive the obligation to provide a movement guarantee for energy products moving under a duty suspension arrangement by sea or by fixed pipeline where the other Member States concerned so agree. A guarantor type code indicating that no guarantee is provided should therefore be included.

(7) The structure of the Excise Product Code in the 'e-AD Body' data group in Table 1 of Annex I to Regulation (EC) No 684/2009 and the structure of the same data item in Table 6 of that Annex differ. The structure laid down in Table 6 is correct and the structure of the former data item should therefore be adapted to match the structure of the data item in Table 6.

(8) The structure of the Sequence Number in the 'Excise Movement e-AD' data group in Table 6 of Annex I to Regulation (EC) No 684/2009 no longer corresponds to the agreed structure in the common system specifications. The data item should therefore be adapted to match the structure in the common system specifications.

([1]) OJ L 9, 14.1.2009, p. 12.
([2]) 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 (OJ L 121, 8.5.2012, p. 1).

([3]) 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 (OJ L 197, 29.7.2009, p. 24).

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

(10) In order to align the application date of this Regulation with the agreed application date for a new Phase of the computerised system established by Decision No 1152/2003/EC of the European Parliament and of the Council (¹) and to allow the Commission and the Member States adequate time to make arrangements to be able to fulfil the new documentation obligations resulting from this Regulation, it should apply from 13 February 2014.

(11) 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

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 twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall apply from 13 February 2014.

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

Done at Brussels, 28 January 2014.

For the Commission
The President
José Manuel BARROSO

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(¹) Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products (OJ L 162, 1.7.2003, p. 5).

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

(1) Table 1 is replaced by the following:

'Table 1

(referred to in Article 3(1) and Article 8(1))

Draft electronic administrative document and electronic administrative document

A	B	C	D	E	F	G
		Attribute	R			
	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 which an ARC has been assigned, nor in the paper document referred to in Article 8(1) of this Regulation.	n1
	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 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),	n1

A	B	C	D	E	F	G
					5 = Exempted consignee (point (iv) of Article 17(1)(a) 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).	
	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-digit 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	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 Code list 2 of Annex II.	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.	Date Time
	f	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD and for each change of destination	Set to 1 at initial validation 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.	n..2
	g	Date and Time of Validation of Update	C	The 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.	Date Time

A	B	C	D	E	F	G
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 Code list 1 of Annex II 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 text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
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 responsible for release for free circulation. See Code list 5 of Annex II. Enter a code of a customs office that exists in the customs office list.	an8

A	B	C	D	E	F	G
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 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)*	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
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
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 Code list 3 of Annex II.	a2

A	B	C	D	E	F	G
	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 (²)		an..255
7		**Trader Place of Delivery**	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2, 3 and 5 *(See Destination Type Codes in box 1a)*	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group: — is 'O' for the e-AD, since the Member State of dispatch can fill in this box with the address of the registered consignee defined in SEED, — does not apply for the draft e-AD.	
	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: 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 Code 1, 2, 3 and 5 — 'O' for Destination Type Code 4 *(See Destination Type Codes in box 1a)*		an..182
	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	— 'O' for Destination Type Code 1		an..10
	f	City	C	*(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 Code list 1 of Annex II to define the language used in this data group.	a2

A	B	C	D	E	F	G
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 Code list 5 of Annex II. Enter a code of a customs office that exists in the customs office list with export role.	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 of the consignor.	an..22
	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 2008/118/EC), 2 = Origin — Import (in the situation referred to in Article 17(1)(b) of Directive 2008/118/EC).	n1
	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 may decide to make this data 'R'	The time at which the movement begins in accordance with Article 20(1) of Directive 2008/118/EC. The addressed time is local time.	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

A	B	C	D	E	F	G
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 by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	Provide the number(s) of the single administrative document(s) used for the release for free circulation of the goods concerned.	an..21
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 Code list 5 of Annex II.	an8
11		**Movement Guarantee**	R			
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 6 of Annex II.	n..4
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 C code in Code list 6 of Annex II)*	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:		an..182
	d	Street Name	C	'O' if Trader Excise Number is provided, otherwise 'R'		an..65
	e	Street Number	O			an..11
	f	Postcode	C			an..10
	g	City	C			an..50

A	B	C	D	E	F	G
	h	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
13		**Transport**	R			
	a	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Code list 7 of Annex II.	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 Code list 1 of Annex II 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 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 Code list 1 of Annex II 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'	Identify the person carrying out the first transport.	
	a	VAT Number	O			an..14

A	B	C	D	E	F	G
	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 Code list 1 of Annex II to define the language used in this data group.	a2
16		**Transport Details**	R			**99x**
	a	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 13a. See Code list 8 of Annex II.	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 used to seal the transport unit.	an..35
	d	Seal Information	O		Provide any additional information concerning those 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 presented in Code list 1 of Annex II 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 Code list 1 of Annex II to define the language used in this data group.	a2
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

A	B	C	D	E	F	G
	b	Excise Product Code	R		Provide the applicable Excise Product Code, see Code list 11 of Annex II.	an4
	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 Code lists 11 and 12 of Annex II). 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.	n..15,3
	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 (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes).	n..15,2
	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 Code list 11 of Annex II.	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 Code list 11 of Annex II.	n..5,2
	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 Code list 1 of Annex II 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 the protected designation of origin or geographical indication, in accordance with the relevant Union legislation, 2. in the case of certain spirits drinks, relating to the place of production in accordance with the relevant Union legislation.	an..350

A	B	C	D	E	F	G
					3. for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC (⁴), 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 brewed by an independent small brewery'. 4. for ethyl alcohol distilled by a small distillery, as defined in 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 Code list 1 of Annex II to define the language used in this data group.	a2
	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 of 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 Code list 11 of Annex II.	n..5,2
	p	Commercial Description	O	The Member State of dispatch may decide to make this data required 'R' for the bulk 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	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 language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	r	Brand Name of Products	D	'R' if the excise goods have a brand name. The Member State of dispatch may decide that the brand name of the products transported must not be provided if it is given in the invoice or other commercial document referred to in box 9b	Provide the brand name of the goods, if applicable.	an..350

A	B	C	D	E	F	G
	s	Brand Name of Products_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II 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 Code list 9 of Annex II.	an2
	b	Number of Packages	C	'R' if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Code list 9 of Annex II.	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 those 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 Code list 1 of Annex II 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 Council Regulation (EC) No 1234/2007 (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 Code list 4 of Annex II, but not listed in Code list 3 of Annex II and except 'Country Code' 'GR'.	a2

A	B	C	D	E	F	G
	d	Other Information	O			an..350
	e	Other Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II 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 the list in point 1.4(b) of part B of Annex VI to Commission Regulation (EC) No 436/2009 (⁷).	n..2
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 Code list 1 of Annex II 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 presented in Code list 1 of Annex II to define the language used in this data group.	a2

(¹) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the Implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).
(²) Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (OJ L 8, 11.1.1996, p. 11).
(³) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).
(⁴) Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, p. 21).
(⁵) Council Regulation (EC) No 479/2008 of 29 April 2008 on the common organisation of the market in wine, amending Regulations (EC) No 1493/1999, (EC) No 1782/2003, (EC) No 1290/2005, (EC) No 3/2008 and repealing Regulations (EEC) No 2392/86 and (EC) No 1493/1999 (OJ L 148, 6.6.2008, p. 1).
(⁶) Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (OJ L 299, 16.11.2007, p. 1).
(⁷) Commission Regulation (EC) No 436/2009 of 26 May 2009 laying down detailed rules for the application of Council Regulation (EC) No 479/2008 as regards the vineyard register, compulsory declarations and the gathering of information to monitor the wine market, the documents accompanying consignments of wine products and the wine sector registers to be kept (OJ L 128, 27.5.2009, p. 15).';

(2) Table 3 is replaced by the following:

'*Table 3*

(referred to in Article 5(1) and Article 8(2))

Change of destination

A	B	C	D	E	F	G
1		**Attribute**	R			
	a	Date and Time of Validation of Change of Destination	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message	The addressed time is local time.	Date Time
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 in hours (H) or days (D) followed by a two-digit 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
	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, the number of the delivery note or any other transport document should be given.	an..35

A	B	C	D	E	F	G
	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 Code list 7 of Annex II.	n..2
	h	Complementary Information	C	'R' if Transport Mode Code is given and is 'Other'	Provide a textual description of the mode of transport.	an..350
	i	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
3		**Changed 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 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).	n1
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

A	B	C	D	E	F	G
	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 Code list 1 of Annex II 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. For Destination Type Code 2, the data group: — is 'O' after successful validation of the draft change of destination, since the Member State of Dispatch can fill in this box with the address of the Registered Consignee defined in SEED, — does not apply for the draft change of destination.	
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2 and 3 *(See Destination Type Codes in box 3a)*	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 3a)*		an..182

A	B	C	D	E	F	G
	c	Street Name	C	For box 5c, 5e and 5f:		an..65
	d	Street Number	O	— 'R' for Destination Type Code 2, 3 and 4		an..11
	e	Postcode	C	— 'O' for Destination Type Code 1		an..10
	f	City	C	*(See Destination Type Codes in box 3a)*		an..50
	g	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II 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 Code list 5 of Annex II. Enter a code of a customs office that exists in the customs office list with export role.	an8
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

A	B	C	D	E	F	G
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II 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 data 'R' when the transporter changes following the change of destination	Identify the new person carrying out the 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 the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
9		**Transport Details**	D	'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 mode indicated in box 2g, see Code list 8 of Annex II.	n..2
	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

A	B	C	D	E	F	G
	d	Seal Information	O		Provide any additional information concerning those 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 Code list 1 of Annex II.	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 Code list 1 of Annex II to define the language used in this data group.	a2'

(3) Table 5 is replaced by the following:

'*Table 5*

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

Splitting operation

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 Code list 2 of Annex II.	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 Code list 3 of Annex II.	a2
3		**e-AD Split Details**	R		Splitting is achieved by fully replacing the concerned e-AD by two or several new ones.	**9x**
	a	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records of the consignor.	an..22
	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-digit 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

A	B	C	D	E	F	G
	c	Changed Transport Arrangement	D	'R' when the person responsible for arranging the transport changes following the splitting operation	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
3.1		**Changed Destination**	R			
	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 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).	n1
3.2		**Trader New Consignee**	C	'O' if the Destination Type Code is other than 8 (See Destination Type Codes in box 3.1a)	For Destination Type Code: — 1, 2, 3, 4 and 6: Change of the consignee following the splitting operation renders this data group 'R'.	
	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 3.1a)	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

A	B	C	D	E	F	G
	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 Code list 1 of Annex II to define the language used in this data group.	a2
3.3		**Trader Place of Delivery**	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 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:		an..65
	d	Street Number	O	— 'R' for Destination Type Code 2, 3 and 4		an..11
	e	Postcode	C	— 'O' for Destination Type Code 1		an..10
	f	City	C	*(See Destination Type Codes in box 3.1a)*		an..50

A	B	C	D	E	F	G
	g	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
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 Code list 5 of Annex II. Enter a code of a customs office that exists in the customs office list with export role.	an8
3.5		**Trader New Transport Arranger**	C	'R' to identify the person responsible for arranging the transport if the value in box 3c 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 Code list 1 of Annex II 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	Identify the person carrying out the new transport.	
	a	VAT Number	O			an..14

A	B	C	D	E	F	G
	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 Code list 1 of Annex II to define the language used in this data group.	a2
3.7		**Transport Details**	D	'R' when the transport details have changed following the splitting operation		**99x**
	a	Transport Unit Code	R		Provide the Transport Unit Code(s). See Code list 8 of Annex II.	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 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 those 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 Code list 1 of Annex II 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 Code list 1 of Annex II to define the language used in this data group.	a2

A	B	C	D	E	F	G
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 Code list 11 of Annex II.	an..4
	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 Code lists 11 and 12 of Annex II). 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.	n..15,3
	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 Code list 1 in Annex II 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 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 Code list 11 in the table in Annex II.	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

A	B	C	D	E	F	G
	q	Commercial Description_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	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 Code list 1 of Annex II 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 Code list 9 of Annex II.	an2
	b	Number of Packages	C	'R' if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Code list 9 of Annex II.	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 those 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 Code list 1 of Annex II to define the language used in this data group.	a2';

(4) Table 6 is replaced by the following:

'Table 6

(referred to in Article 7 and Article 8(3))

Report of receipt/Report of export

A	B	C	D	E	F	G
1		**Attribute**	R			
	a	Date and Time of Validation of Report of Receipt/Export	C	To be provided by the competent authorities of the Member State of destination/export upon validation of the Report of receipt/Report of export	The addressed time is local time.	Date Time

A	B	C	D	E	F	G
2		**Excise Movement e-AD**	R			
	a	ARC	R		Provide the ARC of the e-AD. See Code list 2 of Annex II.	an21
	b	Sequence Number	R		Provide the sequence number of the e-AD.	n..2
3		**Trader Consignee**	C	'R', except where Message Type data element in the corresponding electronic administrative document is set to '2 – Submission for export with local clearance'		
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3 and 4 — 'O' for Destination Type Code 6 — Does not apply for Destination Type Code 5 *(See Destination Type Codes in box 1a of Table 1)*	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
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
4		**Trader Place of Delivery**	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2, 3 and 5 *(See Destination Type Codes in box 1 a of Table 1)*	Provide the actual place of delivery of the excise goods.	

A	B	C	D	E	F	G
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2, 3 and 5 *(See Destination Type Codes in box 1a of Table 1)*	For Destination Type Code: — 1: 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 Code 1, 2, 3 and 5 — 'O' for Destination Type Code 4 *(See Destination Type Codes in box 1a of Table 1)*		an..182
	c	Street Name	C	For box 4c, 4e and 4f:		an..65
	d	Street Number	O	— 'R' for Destination Type Code 2, 3, 4 and 5		an..11
	e	Postcode	C	— 'O' for Destination Type Code 1		an..10
	f	City	C	*(See Destination Type Codes in box 1a of Table 1)*		an..50
	g	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
5		**Office of Destination**	C	'R' for Destination Type Code 1, 2, 3, 4 and 5 *(See Destination Type Codes in box 1a of Table 1)*		
	a	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of destination responsible for excise control at the place of destination. See Code list 5 of Annex II.	an8
6		**Report of Receipt/ Export**	R			
	a	Date of Arrival of the Excise Goods	R		The date at which the movement ends in accordance with Article 20(2) of Directive 2008/118/EC.	Date

A	B	C	D	E	F	G
	b	Global Conclusion of Receipt	R		The possible values are: 1 = Receipt accepted and satisfactory, 2 = Receipt accepted although unsatisfactory, 3 = Receipt refused, 4 = Receipt partially refused, 21 = Exit accepted and satisfactory, 22 = Exit accepted although unsatisfactory, 23 = Exit refused.	n..2
	c	Complementary information	O		Provide any additional information concerning the receipt of the excise goods.	an..350
	d	Complementary information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
7		**Report of Receipt/ Export BODY**	C	'R' if the value of the Global Conclusion of Receipt is other than 1 and 21 (See box 6b)		**999x**
	a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD (box 17a of Table 1) related to the same excise product as in the associated e-AD for which one of the codes other than 1 and 21 is applicable.	n..3
	b	Indicator of Shortage or Excess	D	'R' when a shortage or excess is detected for the body record concerned	Possible values are: S = Shortage, E = Excess.	a1
	c	Observed Shortage or Excess	C	'R' if indicator in box 7b is given	Provide quantity (expressed in the unit of measurement associated with the product code — See Code lists 11 and 12 of Annex II).	n..15,3
	d	Excise Product Code	R		Provide the applicable excise product code, see Code list 11 of Annex II.	an4

A	B	C	D	E	F	G
	e	Refused Quantity	C	'R' if the Global Conclusion of Receipt code is 4 (see box 6b)	Provide quantity for each body record for which excise goods are refused (expressed in the unit of measurement associated with the product code — see Code lists 11 and 12 of Annex II).	n..15,3
7.1		**Unsatisfactory Reason**	D	'R' for each body record for which the Global Conclusion of Receipt code 2, 3, 4, 22 or 23 applies (see box 6b)		**9x**
	a	Unsatisfactory Reason	R		Possible values are: 0 = Other, 1 = Excess, 2 = Shortage, 3 = Goods damaged, 4 = Broken seal, 5 = Reported by ECS, 7 = Quantity higher than the one on the temporary authorisation.	n1
	b	Complementary Information	C	— 'R' if Unsatisfactory Reason Code is 0 — 'O' if Unsatisfactory Reason Code is 1, 2, 3, 4, 5 or 7 *(See box 7.1a)*	Provide any additional information concerning the receipt of the excise goods.	an..350
	c	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2'

ANNEX II

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

(1) In the third row corresponding to the 'Field' entry '3' of the table in point 2, the entry for 'Field type' is replaced by the following:

'Alphanumeric 16 (digits and capital letters)';

(2) In point 6, the following fifth row is inserted:

'5.	No guarantee is provided according to Article 18(4)(b) of Directive 2008/118/EC'.