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*(Acts whose publication is obligatory)*

**COMMISSION REGULATION (EEC) No 2719/92**

**of 11 September 1992**

**on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty**

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<sup>(1)</sup>, and in particular Articles 18 (1) and 19 (1) thereof,

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

Whereas the movement of products subject to excise duty between tax warehouses and between a tax warehouse and a registered or non-registered operator takes place under duty-suspension arrangements; whereas it is necessary to establish in a binding manner the form and content of the accompanying document which might be either an administrative or a commercial document;

Whereas it is also necessary to determine who shall pass on the fourth copy of the accompanying document intended for the competent authorities to those authorities and how this should take place; whereas it is desirable and in line with practice to place this obligation on the consignee in the country of destination, since only he is in a position to make available to his competent authorities this document, which is important for the purposes of the tax supervision, without the danger of it being misdirected; whereas the fourth copy too should carry a certification of receipt, if this is requested by the competent authorities of the Member State of destination, which indicates to those authorities that the goods were received in the consignee's tax warehouse,

HAS ADOPTED THIS REGULATION:

*Article 1*

The document shown in the Annex shall be used as the administrative document accompanying the movement

under duty-suspension arrangements of products subject to excise duty within the meaning of Article 3 (1) of Council Directive 92/12/EEC. The instructions concerning completion of the document and the procedures for its use are shown on the reverse of copy 1 of this document.

*Article 2*

1. A commercial document may replace the administrative document provided it contains the same information required to be shown in the administrative document.

2. A commercial document which does not have the same layout as the administrative document must contain the same elements of information required by the administrative document, and the nature of the information items must be identified by a number corresponding to the relative box number on the administrative document.

*Article 3*

Where products subject to excise duty are moved in fixed pipelines the Member States involved may, by mutual agreement, authorize the type and quantity of goods moved between the consignor tax warehouse and the consignee tax warehouse to be reported by computerized procedures which will replace the accompanying document. Such arrangement should be sufficient to ensure that all the data necessary for inventory control and for collection of duty are provided.

*Article 4*

The consignee, if required by the competent authorities of the Member State of destination, shall annotate the fourth copy of the accompanying document with the same certification of receipt as on the third copy (copy for return) and shall make it available to the competent authorities to which he reports in accordance with their instructions.

*Article 5*

This Regulation shall enter into force on 1 January 1993.

<sup>(1)</sup> OJ No L 76, 23. 3. 1992, p. 1.

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

Done at Brussels, 11 September 1992.

*For the Commission*  
Christiane SCRIVENER  
*Member of the Commission*

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**EUROPEAN COMMUNITY  
PRODUCTS SUBJECT TO EXCISE DUTY.**
**ADMINISTRATIVE ACCOMPANYING DOCUMENT**

<b>1</b> <b>Copy for the consignor</b>	1 Consignor VAT number <input type="checkbox"/>		2 Consignor's excise No	3 Reference No
			4 Consignee's excise No	5 Invoice No
			6 Invoice date	
	7 Consignee VAT number		8 Competent authority at dispatch	
	7a Place of delivery		10 Guarantee	
	9 Transporter		12 Country of dispatch	13 Country of destination
	11 Other transport details		14 Tax representative	
<b>1</b>	15 Place of dispatch	16 Date of dispatch	17 Journey time	
18a Marks and numbers, No and kind of packages, description of goods				19a Commodity code (CN code)
			20a Quantity	21a Gross weight (kg)
			22a Net weight (kg)	
18b Marks and numbers, No and kind of packages, description of goods				19b Commodity code (CN code)
			20b Quantity	21b Gross weight (kg)
			22b Net weight (kg)	
18c Marks and numbers, No and kind of packages, description of goods				19c Commodity code (CN code)
			20c Quantity	21c Gross weight (kg)
			22c Net weight (kg)	
23 Certificates (certain wines and spirits, small breweries and distilleries)				
A Record of control. For use by competent authority			24 Boxes 1-22 certified correct	
			Signatory's company and telephone No	
			Name of signatory	
			Place and date	
			Signature	
continue on reverse (copies 2, 3 and 4)				

## EXPLANATORY NOTES

### 1. General

- 1.1. The Accompanying Administrative Document is required for excise purposes in accordance with the provisions of Articles 18 and 19 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 are permitted.  
Authorisation by a competent authority of a change to the place of delivery is to be shown in box 8.
- 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 164/3 dated 1. 7. 89.  
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 in boxes 18a to 22c is to be lined through so that nothing can be added. Three separate descriptions of merchandise may be entered which must be of the same excise category. The categories are mineral oils, tobacco products, and alcohol/alcoholic beverages.
- 1.5. The accompanying document comprises four copies:  
copy 1. to be retained by the consignor.  
copy 2. to be retained by the consignee.  
copy 3. to be returned by the consignor to discharge the movement with, if required, the certificate or endorsement of the fiscal authority of the Member State of destination.  
copy 4. to be made available to the competent authority in the Member State of destination by the consignee.  
The competent authority in the Member State of dispatch may require to be provided with an additional copy of the document.
- 1.6. Copies 2, 3 and 4 must accompany the goods during the movement.
- 1.7. In cases where this document is utilised for movement using fixed pipelines copies 2, 3 and 4 are to be sent to the consignee by the fastest means available to the dispatching warehouse-keeper. In all cases the document is to arrive at the place of delivery within 24 hours of receipt of the goods to which it relates.

### 2. Headings

- Box 1. Consignor: the full name, address and VAT registration number.
- Box 2. Consignor's excise number: the excise registration number (if any) accorded to the consignor by his fiscal authority.
- Box 3. Reference number: a reference number which identifies the consignment in the records of the consignor (for example, the invoice number may be used for this purpose).
- Box 4. Consignee's excise number: in the case of an authorized warehousekeeper or a registered trader, the excise registration number (if any). In the case of a non-registered trader, the authorization number of the consignment accorded by his fiscal authority is to be indicated.
- Box 5. Invoice number: the number of the invoice relating to the goods. If the invoice has not been allocated the number of the delivery note or other transport document should be given.
- Box 6. Invoice date: the date of the document shown in box 5.
- Box 7. Consignee: the full name, address and VAT registration number. For goods to be exported the person acting for the consignor at the place of export or shipment should be indicated.
- Box 7a. Place of delivery: the actual place of delivery if the goods have not been delivered to the address indicated in Box 7.  
For goods to be exported the notation 'EXPORT OUTSIDE THE COMMUNITY' is to be made together with the place of export. For goods which are subsequently to be placed under a community customs procedure (other than release for free circulation) the notation 'UNDER CUSTOMS PROCEDURE' is to be made together with the place where the goods enter customs control.
- Box 8. Competent authority at dispatch: the name and address of the competent authority responsible for excise control at the place of dispatch.
- Box 9. Transporter: the name and address of the person responsible for arranging the first movement, if different from the consignor.
- Box 10. Guarantee: identify the party or parties responsible for arranging the guarantee. Only 'consignor', 'transporter' or 'consignee' need be entered, as appropriate.
- Box 11. Other transport details: any additional information, e.g. name of any subsequent transporter, means of transport, registration number of means of transport, and the number, type and identification of any commercial seals.
- Box 12. Country of dispatch: the Member State where the movement commences. An abbreviation is to be used.
- |    |         |    |                |
|----|---------|----|----------------|
| BE | Belgium | IT | Italy          |
| DE | Germany | LU | Luxembourg     |
| DK | Denmark | PT | Portugal       |
| EL | Greece  | ES | Spain          |
| FR | France  | NL | Netherlands    |
| IE | Ireland | GB | United Kingdom |

- Box 13. Country of destination: the final Member State of the movement. Abbreviation, as applied in box 12, are to be used.
- Box 14. Tax representative: if the consignor has appointed a tax representative in the Member State of destination, his name, address, and VAT and excise registration numbers (if appropriate) are to be entered in this box.
- Box 15. Place of dispatch: the authorization number (if any) of the warehouse.
- Box 16. Date of dispatch: the date, and if so required by the competent authorities at departure, the hour at which the goods leave the consignor's warehouse.
- Box 17. Journey time: the normal period of time necessary for the journey taking into account the means of transport and the distance involved.
- Box 18a. Packages, and description of goods: the marks and numbers of external packages, e.g. containers; the number of internal packages, e.g. cartons; and the commercial description of the 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 19a. Commodity code: the CN code.
- Box 20a. Quantity:  
— the number of items, expressed in thousands, (cigarettes, cigars and cigarillos),  
— litres at 20 °C to two decimal places (alcohol and alcoholic beverages),  
— litres at 15 °C (mineral oils).
- Box 21a. Gross weight: the gross weight of the consignment.
- Box 22a. Net weight: the weight of the excise products without packaging is to be given in respect of alcohol and alcoholic beverages, mineral oils, and for all tobacco products except cigarettes.  
Boxes 18b to 22b and 18c to 22c to be used when the consignment contains goods of a different description to those in boxes 18a to 22a.
- Box 23. Certificates: this space is reserved for certain 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 spirit drinks certification relating to the place of production which is required under the relevant Community legislation should 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 by the consignor in the following terms:  
*'It is hereby certified that the product described has been brewed by an independent small undertaking with a production in the previous year of . . . . . hectolitres of beer.'*  
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 by the consignor 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 24. Signatory's company, etc.: the document is to be completed by, or on behalf of, the consignor. The company of the signatory to the document is to be identified.
- BOX A. Record of control: the competent authorities shall record the controls applied on Copies 2, 3 and 4. If the space is insufficient on the front of the document the record may be continued on the reverse. All comments shall be signed, dated and stamped by the responsible official.  
When goods enter a customs regime the controls applied are to be recorded by the responsible official.
- BOX B. The consignor or his agent may request that the consignment be delivered to a place different from that indicated at box 7 or box 7a. If this request is authorised by the relevant competent authority the new place of delivery is to be indicated.
- BOX C. Certificate of receipt: to be given by the consignee. In cases where there is fiscal control of receipt of goods into a warehouse, or where goods are exported or placed under a community customs procedure (other than release for free circulation), a certificate is required from the fiscal authority or customs office, as appropriate.

**EUROPEAN COMMUNITY  
PRODUCTS SUBJECT TO EXCISE DUTY**

**ADMINISTRATIVE ACCOMPANYING DOCUMENT**

<b>2</b> Copy for the consignee	1 Consignor VAT number <input type="checkbox"/>		2 Consignor's excise No	3 Reference No	
			4 Consignee's excise No	5 Invoice No	
			6 Invoice date		
	7 Consignee VAT number		8 Competent authority at dispatch		
	7a Place of delivery		10 Guarantee		
	9 Transporter		12 Country of dispatch	13 Country of destination	
	11 Other transport details		14 Tax representative		
<b>2</b>	15 Place of dispatch	16 Date of dispatch	17 Journey time		
18a Marks and numbers, No and kind of packages, description of goods				19a Commodity code (CN code)	
				20a Quantity	21a Gross weight (kg)
					22a Net weight (kg)
18b Marks and numbers, No and kind of packages, description of goods				19b Commodity code (CN code)	
				20b Quantity	21b Gross weight (kg)
					22b Net weight (kg)
18c Marks and numbers, No and kind of packages, description of goods				19c Commodity code (CN code)	
				20c Quantity	21c Gross weight (kg)
					22c Net weight (kg)
23 Certificates (certain wines and spirits, small breweries and distilleries)					
A Record of control. For use by competent authority			24 Boxes 1-22 certified correct		
			Signatory's company and telephone No		
			Name of signatory		
			Place and date		
			Signature		
continue on reverse (copies 2, 3 and 4)					

**B AUTHORIZATION FOR CHANGE OF PLACE OF DELIVERY**

New name/address:

Authorized by (competent authority):

Request by: name/address of company:

Reference No.

Signature

and stamp

Name and signatory:

Signature

Place and date:

**C CERTIFICATION OF RECEPTION OR EXPORTATION**

Goods received by consignee

Date .....

Place .....

Reference No. ....

Description of goods

Excess

Shortage

Consignment checked

Goods exported\*/placed under a Community  
customs procedure (other than release for free circulation)\*

Means of transport .....

date .....

Name of signatory .....  
Signatory's company

Place/date .....  
Signature

Fiscal authority or Customs office  
Name  
Address

Endorsement by fiscal authority (if required) or Customs office

\* delete inapplicable

**A Record of control (continued)**

**EUROPEAN COMMUNITY  
PRODUCTS SUBJECT TO EXCISE DUTY**

**ADMINISTRATIVE ACCOMPANYING DOCUMENT**

<b>3</b> Copy for return to consignor	1 Consignor <input type="checkbox"/> VAT number		2 Consignor's excise No	3 Reference No
	7 Consignee 7a Place of delivery		4 Consignee's excise No	5 Invoice No
	9 Transporter		6 Invoice date	
	11 Other transport details		8 Competent authority at dispatch	
<b>3</b>	15 Place of dispatch	16 Date of dispatch	10 Guarantee	
			12 Country of dispatch	13 Country of destination
		14 Tax representative		
		17 Journey time		

18a Marks and numbers, No and kind of packages, description of goods		19a Commodity code (CN code)		
		20a Quantity	21a Gross weight (kg)	
			22a Net weight (kg)	
18b Marks and numbers, No and kind of packages, description of goods		19b Commodity code (CN code)		
		20b Quantity	21b Gross weight (kg)	
			22b Net weight (kg)	
18c Marks and numbers, No and kind of packages, description of goods		19c Commodity code (CN code)		
		20c Quantity	21c Gross weight (kg)	
			22c Net weight (kg)	

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

A Record of control. For use by competent authority

continue on reverse (copies 2, 3 and 4)

24 Boxes 1-22 certified correct

Signatory's company and telephone No

Name of signatory

Place and date

Signature

**B AUTHORIZATION FOR CHANGE OF PLACE OF DELIVERY**

New name/address :

Authorized by (competent authority) :

Request by : name/address of company :

Reference No.  
Signature  
and stamp

Name and signatory :  
Place and date :

Signature

**C CERTIFICATION OF RECEPTION OR EXPORTATION**

Goods received by consignee

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

Description of goods	Excess	Shortage
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Consignment checked

Goods exported\*/placed under a Community  
customs procedure (other than release for free circulation)\*  
date .....

Means of transport .....

Name of signatory .....  
Signatory's company .....

Place/date .....  
Signature .....

Fiscal authority or Customs office  
Name  
Address

Endorsement by fiscal authority (if required) or Customs office

\* delete inapplicable

**A Record of control (continued)**



**EUROPEAN COMMUNITY  
PRODUCTS SUBJECT TO EXCISE DUTY**

**ADMINISTRATIVE ACCOMPANYING DOCUMENT**

<b>4</b> Copy for the country of destination	1 Consignor <input type="checkbox"/>		VAT number	2 Consignor's excise No	3 Reference No
	7 Consignee		VAT number	4 Consignee's excise No	5 Invoice No
	7a Place of delivery			6 Invoice date	
	9 Transporter			8 Competent authority at dispatch	
	11 Other transport details			10 Guarantee	12 Country of dispatch
<b>4</b>	15 Place of dispatch	16 Date of dispatch	17 Journey time		

18a Marks and numbers, No and kind of packages, description of goods	19a Commodity code (CN code)	
	20a Quantity	21a Gross weight (kg)
		22a Net weight (kg)
18b Marks and numbers, No and kind of packages, description of goods	19b Commodity code (CN code)	
	20b Quantity	21b Gross weight (kg)
		22b Net weight (kg)
18c Marks and numbers, No and kind of packages, description of goods	19c Commodity code (CN code)	
	20c Quantity	21c Gross weight (kg)
		22c Net weight (kg)

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

<b>A</b> Record of control. For use by competent authority	<b>24</b> Boxes 1-22 certified correct
	Signatory's company and telephone No
	Name of signatory
	Place and date
	Signature

continue on reverse (copies 2, 3 and 4)

**B AUTHORIZATION FOR CHANGE OF PLACE OF DELIVERY**

New name/address :

Authorized by (competent authority) :

Request by: name/address of company :

Reference No.  
Signature  
and stamp

Name and signatory :

Signature

Place and date :

**C CERTIFICATION OF RECEPTION OR EXPORTATION**

Goods received by consignee

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

Description of goods

Excess

Shortage

Consignment checked

Goods exported\*/placed under a Community  
customs procedure (other than release for free circulation)\*  
date .....

Means of transport .....

Name of signatory .....  
Signatory's company .....

Place/date .....  
Signature .....

Fiscal authority or Customs office  
Name  
Address

Endorsement by fiscal authority (if required) or Customs office

\* delete inapplicable

**A Record of control (continued)**