

## II

(Non-legislative acts)

## REGULATIONS

## COMMISSION IMPLEMENTING REGULATION (EU) 2018/503

of 7 March 2018

**amending Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards the computerised procedures 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 <sup>(1)</sup>, and in particular Article 29(1) thereof,

Whereas:

- (1) The Annexes to Commission Regulation (EC) No 684/2009 <sup>(2)</sup> lay down the structure and content of electronic messages used for the purpose of movements of excise goods under suspension of excise duty, as well as the codes required for the completion of certain data items in those messages.
- (2) The journey time estimate is performed by the consignor when submitting a draft electronic administrative document. The current journey time estimate with a maximum possible value of 92 days is not adapted to real journey times in Europe and presents a risk of fraud. In order to improve the accuracy of data submitted by traders in a draft electronic administrative document and to reduce the risk of fraud, the journey time limits established in Tables 1, 3 and 5 of Annex I and in Annex II to Regulation (EC) No 684/2009 should be reduced while taking account of the mode of transport used.
- (3) In order to improve the consistency and quality of data submitted by traders, where the destination of the movement, the identity of the consignee, or the mode of transport has changed it should be possible to update the movement guarantee information and, where necessary, include the new guarantee information in a replacement electronic administrative document. Table 1 and 3 of Annex I to Regulation (EC) No 684/2009 should therefore be updated.
- (4) In order to improve the integrity of the information in numeric data items in the different electronic messages exchanged during the movement of excise goods under suspension of excise duty, the description of the gross and the net weight data items in Table 1 and Table 5 of Annex I to Regulation (EC) No 684/2009 should be updated.
- (5) If applicable, the actual alcoholic strength by volume of an excise product is to be indicated in accordance with Table 1 of Annex I to Regulation (EC) No 684/2009 as a percentage by volume at 20 °C. Only products with an actual alcoholic strength by volume exceeding 0,5 % can be subject to excise duty on alcohol and alcoholic beverages. In order to remove ambiguity from the description of the 'Alcoholic strength' value, it should be provided that the value of the 'Alcoholic strength' data item must be greater than 0,5 % and less than or equal to 100 %. The explanation concerning the completion of the corresponding data item should therefore be updated.
- (6) Regulation (EC) No 684/2009 should therefore be amended accordingly.

<sup>(1)</sup> OJ L 9, 14.1.2009, p. 12.

<sup>(2)</sup> 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).

- (7) In order to align the application date of this Regulation with the application date of a new version of the computerised system established by Decision No 1152/2003/EC of the European Parliament and of the Council <sup>(1)</sup> and to allow the Member States adequate time to prepare for the changes resulting from this Regulation, this Regulation should apply from 15 February 2018.
- (8) 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*.

It shall apply from 15 February 2018.

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

Done at Brussels, 7 March 2018.

*For the Commission*  
*The President*  
Jean-Claude JUNCKER

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<sup>(1)</sup> 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
		<b>ATTRIBUTE</b>	R			
	<i>a</i>	Message Type	R		<p>The possible values are:</p> <p>1 = Standard submission (to be used in all cases except where submission concerns export with local clearance),</p> <p>2 = Submission for export with local clearance.</p> <p>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.</p>	n1
	<i>b</i>	Deferred Submission Flag	D	<p>“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)</p>	<p>Possible values:</p> <p>0 = false,</p> <p>1 = true.</p> <p>The value is “false” by default.</p> <p>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).</p>	n1
<b>1</b>		<b>EXCISE MOVEMENT e-AD</b>	R			
	<i>a</i>	Destination Type Code	R		<p>Provide the destination of the movement using one of the following values:</p> <p>1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC),</p>	n1

A	B	C	D	E	F	G
					<p>2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC),</p> <p>3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC),</p> <p>4 = Direct delivery (Article 17(2) of Directive 2008/118/EC),</p> <p>5 = Exempted consignee (point (iv) of Article 17(1)(a) of Directive 2008/118/EC),</p> <p>6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC),</p> <p>8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC).</p>	
	<i>b</i>	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 the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 13 of Annex II.	an3
	<i>c</i>	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
	<i>d</i>	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
	<i>e</i>	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.	dateTime
	<i>f</i>	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

A	B	C	D	E	F	G
	<i>g</i>	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.	dateTime
<b>2</b>	<b>TRADER Consignor</b>		R			
	<i>a</i>	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper or registered consignor.	an13
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
<b>3</b>	<b>TRADER Place of Dispatch</b>		C	“R” if Origin Type Code in box 9d is “1”		
	<i>a</i>	Tax Warehouse Reference	R		Provide a valid SEED registration number of the tax warehouse of dispatch.	an13
	<i>b</i>	Trader Name	O			an..182
	<i>c</i>	Street Name	O			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	O			an..10
	<i>f</i>	City	O			an..50
	<i>g</i>	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
4		<b>OFFICE of Dispatch — Import</b>	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.	an8
5		<b>TRADER Consignee</b>	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
	h	EORI Number	C	— “O” for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2,3, 4, 5 and 8 (See Destination Type Codes in box 1a)	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(5) of Directive 2008/118/EC.	an..17

A	B	C	D	E	F	G
6		<b>TRADER COMPLEMENT Consignee</b>	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
	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 (*)		an..255
7		<b>TRADER Place of Delivery</b>	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: — “R” for Destination Type Code 2, 3, 4 and 5		an..65
	d	Street Number	O	— “O” for Destination Type Code 1 (See Destination Type Codes in box 1a)		an..11
	e	Postcode	C			an..10
	f	City	C			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
<b>8</b>		<b>OFFICE Place of Delivery — Customs</b>	C	“R” in case of export (Destination Type Code 6) (See Destination Type Codes in box 1a)		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged. See Code list 5 of Annex II.	an8
<b>9</b>		<b>e-AD</b>	R			
	<i>a</i>	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
	<i>b</i>	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
	<i>c</i>	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
	<i>d</i>	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
	<i>e</i>	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
	<i>f</i>	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
	<i>g</i>	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
<b>9.1</b>		<b>IMPORT SAD</b>	C	“R” if Origin Type Code in box 9d is “2” (import)		<b>9X</b>
	<i>a</i>	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
<b>10</b>		<b>OFFICE Competent Authority at Dispatch</b>	R			
	<i>a</i>	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
<b>11</b>		<b>MOVEMENT GUARANTEE</b>	R			
	<i>a</i>	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
<b>12</b>		<b>TRADER Guarantor</b>	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 Code in Code list 6 of Annex II)	Identify the transporter and/or the owner of the goods if they provide the guarantee.	<b>2X</b>
	<i>a</i>	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
	<i>b</i>	VAT Number	O			an..14
	<i>c</i>	Trader Name	C	For 12c, d, f and g: “O” if Trader Excise Number is provided, otherwise “R”		an..182
	<i>d</i>	Street Name	C			an..65
	<i>e</i>	Street Number	O			an..11
	<i>f</i>	Postcode	C			an..10
	<i>g</i>	City	C			an..50
	<i>h</i>	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.

A	B	C	D	E	F	G
<b>13</b>		<b>TRANSPORT</b>	R			
	<i>a</i>	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. If Guarantor Type Code is "No guarantee is provided according to Article 18(4)(b) of 2008/118/EC" the Transport Mode Code must be "Sea Transport" or "Fixed transport installations".	n..2
	<i>b</i>	Complementary Information	C	"R" if Transport Mode Code is "Other" Otherwise "O"	Provide a textual description of the mode of transport.	an..350
	<i>c</i>	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
<b>14</b>		<b>TRADER Transport Arranger</b>	C	"R" to identify the person responsible for arranging the first transport if value in box 1c is "3" or "4"		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data "R"		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
<b>15</b>		<b>TRADER First Transporter</b>	O	The Member State of dispatch may decide to make this data "R"	Identify the person carrying out the first transport.	
	<i>a</i>	VAT Number	O			an..14

A	B	C	D	E	F	G
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide language code, see Code list 1 of Annex II to define the language used in this data group.	a2
<b>16</b>	<b>TRANSPORT DETAILS</b>		R			<b>99X</b>
	<i>a</i>	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
	<i>b</i>	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
	<i>c</i>	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
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	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
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	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
17		<b>E-AD Body</b>	R		A separate data group must be used for each product composing the consignment.	<b>999x</b>
	<i>a</i>	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1.	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable Excise Product Code, see Code list 11 of Annex II.  If Guarantor Type Code is “No guarantee is provided according to Article 18(4)(b) of 2008/118/EC”, the Excise Product Code must be that of an energy product.	an4
	<i>c</i>	CN Code	R		Provide the CN Code applicable at the date of dispatch.  The value of this data element must be greater than zero	n8
	<i>d</i>	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.  The value of this data element must be greater than zero	n..15,3
	<i>e</i>	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging).  The value of this data element must be greater than zero  The Gross Weight must be equal to or higher than Net Weight.	n..15,2
	<i>f</i>	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.)  The value of this data element must be greater than zero  The Gross Weight must be equal to or higher than Net Weight.	n..15,2

A	B	C	D	E	F	G
	g	Alcoholic strength by Volume in Percentage	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.  The value of this data element must be greater than zero The value of this data item must be greater than 0,5 and less than or equal to 100.	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.  The value of this data element must be greater than zero	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 (PDO or PGI) and the vintage year or the wine-grape variety (ies), in accordance with Articles 24 and 31 of Commission Regulation (EC) No 436/2009 (**), Certification shall be given in the following terms: “It is hereby certified that the product described has been produced in accordance with rules provided for in Regulation (EU) No 1308/2013 of the European Parliament and of the Council (***) and its delegated and implementing acts”. If the product is a PDO or PGI the terms are followed by the name(s) of the PDO or PGI and its register number(s) as provided for in Article 18 of Commission Regulation (EC) No 607/2009 (****).	an..350

A	B	C	D	E	F	G
					<p>2. in the case of certain spirit drinks, for which the marketing is relating to the spirit category or categories, geographical indication (GI) or age of the product, in accordance with the relevant Union legislation on spirit drinks (in particular Articles 4, 12(3) and 15 and Annex II of Regulation (EC) No 110/2008 of the European Parliament and of the Council (****)) certification shall be given in the following terms: <i>“It is hereby certified that the product(s) described has been marketed and labelled in compliance with the requirements of Articles 4, 12(3) and 15 and Annex II of Regulation (EC) No 110/2008 and its delegated and implementing acts”</i>.</p> <p>3. for beer brewed by an independent small brewery, as defined in Council 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: <i>“It is hereby certified that the product described has been brewed by an independent small brewery”</i>.</p> <p>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: <i>“It is hereby certified that the product described has been produced by a small distillery”</i>.</p>	
	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		<p>For beer or spirits, for which certification is given in the field 171 (Designation of Origin), provide the annual production of the previous year in hectolitres of beer or in hectolitres of pure alcohol respectively.</p> <p>The value of this data element must be greater than zero</p>	n..15
	o	Density	C	“R” if applicable for the excise good in question	<p>Provide the density at 15 °C, if applicable in accordance with Code list 11 of Annex II.</p> <p>The value of this data element must be greater than zero</p>	n..5,2

A	B	C	D	E	F	G
	<i>p</i>	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  For the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Part II of Annex VII to Regulation (EU) No 1308/2013 the product description shall contain the optional particulars set out in Article 120 of that Regulation, provided that they are shown on the labelling or that it is planned to show them on the labelling.	an..350
	<i>q</i>	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
	<i>r</i>	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
	<i>s</i>	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
<b>17.1</b>		<b>PACKAGE</b>	R			<b>99x</b>
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package using one of the codes in Code list 9 of Annex II.	an2
	<i>b</i>	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
	<i>c</i>	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
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	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

A	B	C	D	E	F	G
<b>17.2</b>		<b>WINE PRODUCT</b>	D	“R” for wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013		
	<i>a</i>	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013, 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
	<i>b</i>	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 Appendix 1 of Annex VII to Regulation (EU) No 1308/2013.	n..2
	<i>c</i>	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
	<i>d</i>	Other Information	O			an..350
	<i>e</i>	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
<b>17.2.1</b>		<b>WINE OPERATION Code</b>	D	“R” for wine products in bulk (nominal volume of more than 60 litres)		<b>99x</b>
	<i>a</i>	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 Regulation (EC) No 436/2009.)	n..2
<b>18</b>		<b>DOCUMENT Certificate</b>	O			<b>9x</b>
	<i>a</i>	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
	<i>b</i>	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



A	B	C	D	E	F	G
	<i>c</i>	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
	<i>d</i>	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

(\*) Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (OJ L 8, 11.1.1996, p. 11).

(\*\*) 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).

(\*\*\*) Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).

(\*\*\*\*) Commission Regulation (EC) No 607/2009 of 14 July 2009 laying down certain detailed rules for the implementation of Council Regulation (EC) No 479/2008 as regards protected designations of origin and geographical indications, traditional terms, labelling and presentation of certain wine sector products (OJ L 193, 24.7.2009, p. 60).

(\*\*\*\*\*) Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89 (OJ L 39, 13.2.2008, p. 16).

(\*\*\*\*\*\*) 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).;

(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
<b>1</b>		<b>ATTRIBUTE</b>	R			
	<i>a</i>	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.	dateTime
<b>2</b>		<b>e-AD Update</b>	R			
	<i>a</i>	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
	<i>b</i>	ARC	R		Provide the ARC of the e-AD of which the destination is changed.	an21

A	B	C	D	E	F	G
	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 the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 13 of Annex II.	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
	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	C	“R” when the Transport Mode changes following the change of destination “R” if Guarantor Type Code is given and is “No guarantee is provided according to Article 18.4(b) of 2008/118/EC” “O” otherwise	Provide the mode of transport using the codes in Code list 7 of Annex II. If Guarantor Type Code in box 7a (if given) or in the last e-AD (box 11a of Table 1) or in the last, if any, “Change of destination” message (box 7b) that indicated change of place of delivery is “No guarantee is provided according to Article 18(4)(b) of 2008/118/EC” the Transport Mode Code must be “Sea Transport” or “Fixed transport installations”.	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

A	B	C	D	E	F	G
<b>3</b>		<b>CHANGED Destination</b>	R			
	<i>a</i>	Destination Type Code	R		<p>Provide the new destination of the movement using one of the following values:</p> <p>1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC),</p> <p>2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC),</p> <p>3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC),</p> <p>4 = Direct delivery (Article 17(2) of Directive 2008/118/EC),</p> <p>6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC).</p>	n1
<b>4</b>		<b>TRADER New Consignee</b>	D	"R" when the consignee changes following the change of destination		
	<i>a</i>	Trader Identification	C	<p>— "R" for Destination Type Code 1, 2, 3 and 4</p> <p>— "O" for Destination Type Code 6</p> <p>(See Destination Type Codes in box 3a)</p>	<p>For Destination Type Code:</p> <p>— 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee,</p> <p>— 6: provide the VAT identification number of the person representing the consignor at the office of export.</p>	an..16
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		<p>Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.</p>	a2

A	B	C	D	E	F	G
	<i>h</i>	<i>EORI Number</i>	C	<ul style="list-style-type: none"> <li>— “O” for Destination Type Code 6</li> <li>— This data element does not apply for Destination Type Code 1, 2, 3 and 4</li> </ul> <i>(See Destination Type Codes in box 3a)</i>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(5) of Directive 2008/118/EC	an..17
<b>5</b>		<b>TRADER Place of Delivery</b>	C	<ul style="list-style-type: none"> <li>— “R” for Destination Type Code 1 and 4</li> <li>— “O” for Destination Type Code 2 and 3</li> </ul> <i>(See Destination Type Codes in box 3a)</i>	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group: <ul style="list-style-type: none"> <li>— 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,</li> <li>— does not apply for the draft change of destination.</li> </ul>	
	<i>a</i>	Trader Identification	C	<ul style="list-style-type: none"> <li>— “R” for Destination Type Code 1</li> <li>— “O” for Destination Type Code 2 and 3</li> </ul> <i>(See Destination Type Codes in box 3a)</i>	For Destination Type Code: <ul style="list-style-type: none"> <li>— 1: provide a valid SEED registration number of the tax warehouse of destination,</li> <li>— 2 and 3: provide the VAT identification number or any other identifier.</li> </ul>	an..16
	<i>b</i>	Trader Name	C	<ul style="list-style-type: none"> <li>— “R” for Destination Type Code 1, 2 and 3</li> <li>— “O” for Destination Type Code 4</li> </ul> <i>(See Destination Type Codes in box 3a)</i>		an..182
	<i>c</i>	Street Name	C	For box 5c, 5e and 5f: <ul style="list-style-type: none"> <li>— “R” for Destination Type Code 2, 3 and 4</li> <li>— “O” for Destination Type Code 1</li> </ul> <i>(See Destination Type Codes in box 3a)</i>		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	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.

A	B	C	D	E	F	G
<b>6</b>		<b>OFFICE Place of Delivery — Customs</b>	C	“R” in case of export (Destination Type Code 6) (See Destination Type Codes in box 3a)		
	<i>a</i>	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
<b>7</b>		<b>MOVEMENT GUARANTEE</b>	O			
	<i>a</i>	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 6 of Annex II.  If Guarantor Type Code is “No guarantee is provided according to Article 18(4)(b) of 2008/118/EC” the Excise Product Code contained in the last e-AD (box 17b of Table 1) or in the last, if any, “Report of receipt/Report of export” message (box 7d of Table 6) that indicated partial refusal must be an energy product.	n..4
<b>7.1</b>		<b>TRADER Guarantor</b>	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 Code in Code list 6 of Annex II)	Identify the transporter and/or the owner of the goods if they provide the guarantee.	2X
	<i>a</i>	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
	<i>b</i>	VAT Number	O			an..14
	<i>c</i>	Trader Name	C	For 7c, d, f and g: “O” if Trader Excise Number is provided, otherwise “R”		an..182
	<i>d</i>	Street Name	C			an..65
	<i>e</i>	Street Number	O			an..11
	<i>f</i>	Postcode	C			an..10

A	B	C	D	E	F	G
	<i>g</i>	City	C			an..50
	<i>h</i>	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
<b>8</b>		<b>TRADER New Transport Arranger</b>	C	“R” to identify the person responsible for arranging the transport if the value in box 2d is “3” or “4”		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data “R”		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
<b>9</b>		<b>TRADER New Transporter</b>	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.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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

A	B	C	D	E	F	G
<b>10</b>		<b>TRANSPORT DETAILS</b>	D	“R” when the transport details have changed following the change of destination		99x
	<i>a</i>	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
	<i>b</i>	Identity of Transport Units	C	“R” if the Transport Unit Code is other than 5 (See box 10a)	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5.	an..35
	<i>c</i>	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
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	“R” if corresponding text field is used	Provide language code, see Code list 1 of Annex II.	a2
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	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
<b>1</b>		<b>e-AD Splitting</b>	R			
	<i>a</i>	Upstream ARC	R		Provide the ARC of the e-AD to be split. See Code list 2 of Annex II.	an21

A	B	C	D	E	F	G
<b>2</b>		<b>MSA of Splitting</b>	R			
	<i>a</i>	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
<b>3</b>		<b>e-AD Split Details</b>	R		Splitting is achieved by fully replacing the concerned e-AD by two or several new ones.	9x
	<i>a</i>	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
	<i>b</i>	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 the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 13 of Annex II.	an3
	<i>c</i>	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
<b>3.1</b>		<b>CHANGED Destination</b>	R			
	<i>a</i>	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),	n1



A	B	C	D	E	F	G
					<p>3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC),</p> <p>4 = Direct delivery (Article 17(2) of Directive 2008/118/EC),</p> <p>6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC),</p> <p>8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC).</p>	
<b>3.2</b>	<b>TRADER New Consignee</b>		C	<p>“O” if the Destination Type Code is other than 8 (See Destination Type Codes in box 3.1a)</p>	<p>For Destination Type Code: 1, 2, 3, 4 and 6: Change of the consignee following the splitting operation renders this data group “R”.</p>	
	<i>a</i>	Trader Identification	C	<p>— “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 8 (See Destination Type Codes in box 3.1a)</p>	<p>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.</p>	an..16
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
	<i>h</i>	EORI Number	C	<p>— “O” for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4 and 8 (See Destination Type Codes in box 3.1a)</p>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(5) of Directive 2008/118/EC	an..17

A	B	C	D	E	F	G
<b>3.3</b>		<b>TRADER Place of Delivery</b>	C	— “R” for Destination Type Code 1 and 4 — “O” for Destination Type Code 2 and 3 (See Destination Type Codes in box 3.1a)		
	<i>a</i>	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
	<i>b</i>	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
	<i>c</i>	Street Name	C	For box 3.3c, 3.3e and 3.3f: — “R” for Destination Type Code 2, 3 and 4 — “O” for Destination Type Code 1 (See Destination Type Codes in box 3.1a)		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	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.
<b>3.4</b>		<b>OFFICE Place of Delivery — Customs</b>	C	“R” in case of export (Changed Destination Type Code 6) (See Destination Type Codes in box 3.1a)		
	<i>a</i>	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.	an8
<b>3.5</b>		<b>TRADER New Transport Arranger</b>	C	“R” to identify the person responsible for arranging the transport if the value in box 3c is “3” or “4”		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data “R”		an..14
	<i>b</i>	Trader Name	R			an..182

A	B	C	D	E	F	G
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
<b>3.6</b>	<b>TRADER New Transporter</b>		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.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
<b>3.7</b>	<b>TRANSPORT DETAILS</b>		D	"R" when the transport details have changed following the splitting operation		<b>99X</b>
	<i>a</i>	Transport Unit Code	R		Provide the Transport Unit Code(s). See Code list 8 of Annex II .	n..2
	<i>b</i>	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
	<i>c</i>	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
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	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
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	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
<b>3.8</b>	<b>E-AD Body</b>		R		A separate data group must be used for each product composing the consignment.	<b>999x</b>
	<i>a</i>	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”. The value of this data element must be greater than zero	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable excise product code, see Code list 11 of Annex II.	an..4
	<i>c</i>	CN Code	R		Provide the CN code applicable at the date of submission of the splitting operation. The value of this data element must be greater than zero	n8
	<i>d</i>	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.  The value of this data element must be greater than zero	n..15,3

A	B	C	D	E	F	G
	<i>e</i>	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging). The value of this data element must be greater than zero The Gross Weight must be equal to or higher than Net Weight.	n..15,2
	<i>f</i>	Net Weight	R		Provide the weight of the excise goods without packaging. The value of this data element must be greater than zero The Gross Weight must be equal to or higher than Net Weight.	n..15,2
	<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination.	an..350
	<i>j</i>	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
	<i>k</i>	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
	<i>o</i>	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. The value of this data element must be greater than zero	n..5,2
	<i>p</i>	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
	<i>q</i>	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
	<i>r</i>	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
	<i>s</i>	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
<b>3.8.1</b>		<b>PACKAGE</b>	R			<b>99x</b>
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Code list 9 of Annex II.	an2

A	B	C	D	E	F	G
	<i>b</i>	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
	<i>c</i>	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
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	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'

## ANNEX II

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

The following point 13 is inserted:

‘13. MAXIMUM JOURNEY TIME PER TRANSPORT MODE CODE

Transport Mode Code	Maximum Journey Time
0	D45
1	D45
2	D35
3	D35
4	D20
5	D30
7	D15
8	D35

*Note 1:* The value “0” refers to multimode transport (where there is unload and reload of cargo) and covers the cases of Group Consignments, Export, Split and Change of destination.

*Note 2:* In case of export, the journey time is the estimated duration of the journey up to the exit of the customs territory of the Union.’

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