

COMMISSION IMPLEMENTING REGULATION (EU) 2018/550**of 6 April 2018****amending Annex II to 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 ⁽¹⁾, and in particular Article 29(1) thereof,

Whereas:

- (1) Council Regulation (EEC) No 2658/87 ⁽²⁾ established a goods nomenclature, the 'Combined Nomenclature', to meet the requirements of the Common Customs Tariff, the external trade statistics of the Union, and other Union policies concerning the importation or exportation of goods.
- (2) For the completion of certain data fields in the messages exchanged for the purposes of Articles 21 to 25 of Directive 2008/118/EC, the codes listed in Annex II to Commission Regulation (EC) No 684/2009 ⁽³⁾ are to be used.
- (3) The products subject to the provisions of Council Directive 2003/96/EC ⁽⁴⁾ are described by references to the codes of the Combined Nomenclature of Commission Regulation (EC) No 2031/2001 ⁽⁵⁾.
- (4) Certain energy products are listed in the table in point 11 (Excise product) of Annex II to Regulation (EC) No 684/2009 and they are described by references to codes of the Combined Nomenclature of Regulation (EC) No 2031/2001.
- (5) Pursuant to the amendments to Annex I to Regulation (EEC) No 2658/87, the latest ones introduced by Commission Implementing Regulation (EU) 2017/1925 ⁽⁶⁾, the codes of the Combined Nomenclature for certain energy products referred to in Directive 2003/96/EC have been replaced by new codes.
- (6) Pursuant to Commission Implementing Decision (EU) 2018/552 ⁽⁷⁾, the codes of the Combined Nomenclature for certain energy products subject to the provisions of Directive 2003/96/EC have been updated in the light of changes of the Combined Nomenclature, the latest ones introduced by Implementing Regulation (EU) 2017/1925.
- (7) It is necessary to ensure that the codes of the Combined Nomenclature used to describe the energy products listed in point 11 (Excise product) of Annex II to Regulation (EC) No 684/2009 are the codes of the Combined Nomenclature, to which references are made in Directive 2003/96/EC, as updated by Implementing Decision (EU) 2018/552.
- (8) Council Directive 95/60/EC ⁽⁸⁾ does not require the application of the common fiscal marker to jet fuel falling within CN code 2710 19 21. Therefore this code should not be used to describe marked kerosene.

⁽¹⁾ OJ L 9, 14.1.2009, p. 12.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, 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).

⁽⁴⁾ Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).

⁽⁵⁾ Commission Regulation (EC) No 2031/2001 of 6 August 2001 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 279, 23.10.2001, p. 1).

⁽⁶⁾ Commission Implementing Regulation (EU) 2017/1925 of 12 October 2017 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 282, 31.10.2017, p. 1).

⁽⁷⁾ Commission Implementing Decision (EU) 2018/552 of 6 April 2018 updating the references in Council Directive 2003/96/EC to the codes of the Combined Nomenclature for certain products (see page 27 of this Official Journal).

⁽⁸⁾ Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene (OJ L 291, 6.12.1995, p. 46).

- (9) The description for excise product code E490 refers to a wide range of CN codes, but only some of them should be covered by this excise product code in accordance with Article 20(1)(c) of Directive 2003/96/EC. Therefore its description should be clarified in order to list only the relevant CN codes.
- (10) Regulation (EC) No 684/2009 should therefore be amended accordingly.
- (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

In the table in point 11 (Excise product) of Annex II to Regulation (EC) No 684/2009, the rows with excise products with codes from E410 to E490 and codes E910 and E920 are replaced by the following:

EPC	CAT	UNIT	Description	A	P	D
E410	E	2	Leaded petrol falling within CN codes 2710 12 31, 2710 12 51 and 2710 12 59 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E420	E	2	Unleaded petrol falling within CN codes 2710 12 31, 2710 12 41, 2710 12 45 and 2710 12 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E430	E	2	Gas oil, unmarked falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E440	E	2	Gas oil, marked falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E450	E	2	Kerosene, falling within CN code 2710 19 21 and unmarked kerosene falling within CN code 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E460	E	2	Kerosene, marked falling within CN code 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E470	E	1	Heavy fuel oil falling within CN codes 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35 and 2710 20 39 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	N
E480	E	2	Products falling within CN codes 2710 12 21, 2710 12 25, 2710 19 29 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)) in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y

EPC	CAT	UNIT	Description	A	P	D
E490	E	2	Products falling within CN codes 2710 12 11, 2710 12 15, 2710 12 70, 2710 12 90, 2710 19 11, 2710 19 15, 2710 19 31, 2710 19 35, 2710 19 51 and 2710 19 55. (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E910	E	2	Fatty-acid mono-alkyl esters, containing by weight 96,5 % or more of esters (FAMAE) falling within CN code 3826 00 10 (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y
E920	E	2	Products falling within CN codes 3824 99 86, 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93, 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products) and 3826 00 90, if these are intended for use as heating fuel or motor fuel (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y

Article 2

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

It shall apply from 15 September 2018.

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

Done at Brussels, 6 April 2018.

For the Commission
The President
 Jean-Claude JUNCKER