

COMMISSION IMPLEMENTING REGULATION (EU) 2021/2264**of 17 December 2021****amending Regulation (EEC) No 3649/92 as regards the explanatory notes of the simplified accompanying document for certified and self-certified independent small producers of alcoholic beverages**

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 34(1), second subparagraph, thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2021/2266 ⁽²⁾ lays down the form for the certificate referred to in Article 23a(1) of Council Directive 92/83/EEC ⁽³⁾ to be issued by Member States to independent small producers of alcoholic beverages. That Regulation establishes also the references that are to be made by those producers in the administrative document for the movement of alcoholic beverages under Chapter IV and V of Directive 2008/118/EC.
- (2) Commission Regulation (EEC) No 3649/92 ⁽⁴⁾ lays down the content of the simplified accompanying document for the purpose of movements of excise goods which have been released for consumption in the Member State of dispatch.
- (3) In order to cover certified and self-certified independent small producers it is necessary to amend Box 14 and its explanatory notes of the simplified accompanying document for the movement of alcoholic beverages which have been released for consumption.
- (4) Regulation (EEC) No 3649/92 should therefore be amended accordingly.
- (5) The application of this Regulation should be deferred to 1 January 2022 in order to be aligned to the application of national measures enacted for the transposition of Council Directive (EU) 2020/1151 ⁽⁵⁾.
- (6) 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

The Annex to Regulation (EEC) No 3649/92 is amended as follows:

- (1) Box 14 of the simplified accompanying document is replaced by the following:

‘14 Certificates (certain wines and spirits, independent small producers of alcoholic beverages)’;

⁽¹⁾ OJ L 9, 14.1.2009, p. 12.

⁽²⁾ Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes (See page 26 of this Official Journal).

⁽³⁾ 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).

⁽⁴⁾ Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch (OJ L 369, 18.12.1992, p. 17).

⁽⁵⁾ Council Directive (EU) 2020/1151 of 29 July 2020 amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 256, 5.8.2020, p. 1).

- (2) point 3 of Box 14 in section '2. Headings' of the Explanatory notes is replaced by the following:
- '3. For alcoholic beverages produced by self-certified independent small producers, the information shall be added in accordance with Article 6 of Commission Implementing Regulation (EU) 2021/2266 (*) where it is intended to claim a reduced excise duty rate in the Member State of destination.

(*) Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes (OJ L 455).;

- (3) point 4 of Box 14 in section '2. Headings' of the Explanatory notes is deleted.

Article 2

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

It shall apply from 1 January 2022.

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

Done at Brussels, 17 December 2021.

For the Commission
The President
Ursula VON DER LEYEN
