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<sup>(1)</sup> Text with EEA relevance.

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<sup>(1)</sup> Text with EEA relevance.

## I

*(Legislative acts)*

## REGULATIONS

**REGULATION (EU) 2021/2259 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL****of 15 December 2021****amending Regulation (EU) No 1286/2014 as regards the extension of the transitional arrangement for management companies, investment companies and persons advising on, or selling, units of undertakings for collective investment in transferable securities (UCITS) and non-UCITS****(Text with EEA relevance)**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 114 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee <sup>(1)</sup>,Acting in accordance with the ordinary legislative procedure <sup>(2)</sup>,

Whereas:

- (1) Article 5 of Regulation (EU) No 1286/2014 of the European Parliament and of the Council <sup>(3)</sup> requires manufacturers of packaged retail and insurance-based investment products (PRIIPs), before making a PRIIP available to retail investors, to draw up and publish a key information document ('KID').
- (2) Article 32(1) of Regulation (EU) No 1286/2014 exempts management companies as defined in Article 2(1), point (b), of Directive 2009/65/EC of the European Parliament and of the Council <sup>(4)</sup>, investment companies as referred to in Article 27 of that Directive and persons advising on, or selling, units of undertakings for collective investment in transferable securities (UCITS) as referred to in Article 1(2) of that Directive from the obligations laid down in that Regulation, and thus from the requirement to produce a KID, until 31 December 2021 ('the transitional arrangement'). In accordance with Article 32(2) of Regulation (EU) No 1286/2014, where a Member State applies rules on the format and content of the key investor information document, as laid down in Articles 78 to 81 of Directive 2009/65/EC, to non-UCITS funds offered to retail investors, the transitional arrangement is to apply to management companies, investment companies and persons advising on, or selling, units of such non-UCITS funds to retail investors.

<sup>(1)</sup> Opinion of 20 October 2021 (not yet published in the Official Journal).

<sup>(2)</sup> Position of the European Parliament of 23 November 2021 (not yet published in the Official Journal) and decision of the Council of 9 December 2021.

<sup>(3)</sup> Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs) (OJ L 352, 9.12.2014, p. 1).

<sup>(4)</sup> Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).

- (3) Commission Delegated Regulation (EU) 2017/653 <sup>(9)</sup> supplements Regulation (EU) No 1286/2014 by laying down regulatory technical standards with regard to the presentation, content and standard format of the KID, the methodology for the presentation of risk and reward and for the calculation of costs, the conditions and minimum frequency for reviewing the information contained in the KID, and the conditions for providing the KID to retail investors.
- (4) On 7 September 2021, the Commission adopted a Delegated Regulation amending the regulatory technical standards laid down in Delegated Regulation (EU) 2017/653 as regards the underpinning methodology and presentation of performance scenarios, the presentation of costs and the methodology for the calculation of summary cost indicators, the presentation and content of information on past performance and the presentation of costs by PRIIPs offering a range of options for investment and alignment of the transitional arrangement for PRIIP manufacturers offering units of funds referred to in Article 32 of Regulation (EU) No 1286/2014 as underlying investment options with the prolonged transitional arrangement laid down in that Article. The date of application of that Delegated Regulation is 1 July 2022, but it is important to reflect the need to give management companies, investment companies and persons advising on, or selling, units of UCITS and non-UCITS sufficient time to prepare for the end of the transitional arrangement and thus for the obligation to draw up a KID.
- (5) In order to ensure that the need for sufficient time to prepare for the obligation to produce a KID is met, it is necessary to extend the transitional arrangement until 31 December 2022.
- (6) Regulation (EU) No 1286/2014 should therefore be amended accordingly.
- (7) Regulation (EU) No 1286/2014 aims to enable retail investors to make better-informed investment decisions. In spite of the good intentions underpinning Regulation (EU) No 1286/2014, a number of concerns have been expressed since its adoption, including as regards the need for a clearer definition of 'retail investor', the product scope of that Regulation, the elimination of paper as the default option where a PRIIP is offered on a face-to-face basis, the concept of 'successive transactions', and the provision of pre-contractual information to professional investors. Those concerns need to be urgently addressed in order to improve retail investors' trust in financial markets, both for the benefit of companies looking for funding and for the long-term benefit of investors. The need for a broader review was already set out in Regulation (EU) No 1286/2014, and its urgency remains unchanged. On the basis of such a review in accordance with Regulation (EU) No 1286/2014, the Commission is expected to submit, as a matter of urgency, a report to the European Parliament and to the Council accompanied, if appropriate, by a proposal to address the existing limitations.
- (8) Given the very short period left until the original end of the transitional arrangement, this Regulation should enter into force without delay,

HAVE ADOPTED THIS REGULATION:

#### Article 1

In Article 32(1) of Regulation (EU) No 1286/2014, the date '31 December 2021' is replaced by '31 December 2022'.

#### Article 2

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

<sup>(9)</sup> Commission Delegated Regulation (EU) 2017/653 of 8 March 2017 supplementing Regulation (EU) No 1286/2014 of the European Parliament and of the Council on key information documents for packaged retail and insurance-based investment products (PRIIPs) by laying down regulatory technical standards with regard to the presentation, content, review and revision of key information documents and the conditions for fulfilling the requirement to provide such documents (OJ L 100, 12.4.2017, p. 1).

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

Done at Strasbourg, 15 December 2021.

*For the European Parliament*  
*The President*  
D. M. SASSOLI

*For the Council*  
*The President*  
A. LOGAR

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**REGULATION (EU) 2021/2260 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**  
**of 15 December 2021**  
**amending Regulation (EU) 2015/848 on insolvency proceedings to replace its Annexes A and B**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 81 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure <sup>(1)</sup>,

Whereas:

- (1) Annexes A and B to Regulation (EU) 2015/848 of the European Parliament and of the Council <sup>(2)</sup> list, respectively, the national insolvency proceedings and national insolvency practitioners, as notified by Member States, to which that Regulation applies. Annex A lists, for each Member State, the types of insolvency proceedings as defined in Article 2, point (4), of Regulation (EU) 2015/848 and Annex B lists, for each Member State, the types of insolvency practitioners as defined in Article 2, point (5), of that Regulation.
- (2) In October 2020, the Netherlands notified the Commission of recent changes in its national insolvency law which introduced a new preventive insolvency scheme, as well as new types of insolvency practitioners. That notification was followed in December 2020 by notifications from Italy, Lithuania, Cyprus and Poland relating to recent changes in their national law which introduced new types of insolvency proceedings or insolvency practitioners. Following the submission by the Commission of its proposal for an amending Regulation, further notifications were received from Germany, Hungary and Austria relating to recent changes in their national law which introduced new types of insolvency proceedings or insolvency practitioners. Subsequently, Italy clarified the date of entry into force of its new provisions on insolvency and restructuring which it had notified to the Commission in December 2020, and notified an amendment to a previous notification. Those new types of insolvency proceedings and insolvency practitioners comply with the requirements set out in Regulation (EU) 2015/848 and make it necessary to amend Annexes A and B to that Regulation.
- (3) In accordance with Articles 1 and 2 and Article 4a(1) of Protocol No 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and without prejudice to Article 4 of that Protocol, Ireland is not taking part in the adoption of this Regulation and is not bound by it or subject to its application.
- (4) In accordance with Articles 1 and 2 of Protocol No 22 on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, Denmark is not taking part in the adoption of this Regulation and is not bound by it or subject to its application.
- (5) Annexes A and B to Regulation (EU) 2015/848 should therefore be amended accordingly,

<sup>(1)</sup> Position of the European Parliament of 23 November 2021 (not yet published in the Official Journal) and decision of the Council of 9 December 2021.

<sup>(2)</sup> Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings (OJ L 141, 5.6.2015, p. 19).

HAVE ADOPTED THIS REGULATION:

*Article 1*

Annexes A and B to Regulation (EU) 2015/848 are replaced by the text set out in the Annex 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 be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Strasbourg, 15 December 2021.

*For the European Parliament*  
*The President*  
D. M. SASSOLI

*For the Council*  
*The President*  
A. LOGAR

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## ANNEX

## 'ANNEX A

**INSOLVENCY PROCEEDINGS REFERRED TO IN ARTICLE 2, POINT (4)**

## BELGIQUE/BELGIË

- Het faillissement/La faillite,
- De gerechtelijke reorganisatie door een collectief akkoord/La réorganisation judiciaire par accord collectif,
- De gerechtelijke reorganisatie door een minnelijk akkoord/La réorganisation judiciaire par accord amiable,
- De gerechtelijke reorganisatie door overdracht onder gerechtelijk gezag/La réorganisation judiciaire par transfert sous autorité de justice,
- De collectieve schuldenregeling/Le règlement collectif de dettes,
- De vrijwillige vereffening/La liquidation volontaire,
- De gerechtelijke vereffening/La liquidation judiciaire,
- De voorlopige ontneming van het beheer, als bedoeld in artikel XX.32 van het Wetboek van economisch recht/Le dessaisissement provisoire de la gestion, visé à l'article XX.32 du Code de droit économique,

## БЪЛГАРИЯ

- Производство по несъстоятелност,
- Производство по стабилизация на търговеца,

## ČESKÁ REPUBLIKA

- Konkurs,
- Reorganizace,
- Oddlužení,

## DEUTSCHLAND

- Das Konkursverfahren,
- Das gerichtliche Vergleichsverfahren,
- Das Gesamtvollstreckungsverfahren,
- Das Insolvenzverfahren,
- Die öffentliche Restrukturierungssache,

## EESTI

- Pankrotimenetus,
- Võlgade ümberkujundamise menetlus,

## ÉIRE/IRELAND

- Compulsory winding-up by the court,
- Bankruptcy,
- The administration in bankruptcy of the estate of persons dying insolvent,
- Winding-up in bankruptcy of partnerships,
- Creditors' voluntary winding-up (with confirmation of a court),
- Arrangements under the control of the court which involve the vesting of all or part of the property of the debtor in the Official Assignee for realisation and distribution,
- Examinership,



- Debt Relief Notice,
- Debt Settlement Arrangement,
- Personal Insolvency Arrangement,

## ΕΛΛΑΔΑ

- Η πτώχευση,
- Η ειδική εκκαθάριση εν λειτουργία,
- Σχέδιο αναδιοργάνωσης,
- Απλοποιημένη διαδικασία επί πτωχεύσεων μικρού αντικειμένου,
- Διαδικασία εξυγίανσης,

## ESPAÑA

- Concurso,
- Procedimiento de homologación de acuerdos de refinanciación,
- Procedimiento de acuerdos extrajudiciales de pago,
- Procedimiento de negociación pública para la consecución de acuerdos de refinanciación colectivos, acuerdos de refinanciación homologados y propuestas anticipadas de convenio,

## FRANCE

- Sauvegarde,
- Sauvegarde accélérée,
- Sauvegarde financière accélérée,
- Redressement judiciaire,
- Liquidation judiciaire,

## HRVATSKA

- Stečajni postupak,
- Predstečajni postupak,
- Postupak stečaja potrošača,
- Postupak izvanredne uprave u trgovačkim društvima od sistemskog značaja za Republiku Hrvatsku,

## ITALIA

- Fallimento
- [until 15 May 2022],
- Liquidazione giudiziale
- [from 16 May 2022],
- Concordato preventivo,
- Liquidazione coatta amministrativa,
- Amministrazione straordinaria,
- Accordi di ristrutturazione,
- Procedure di composizione della crisi da sovraindebitamento del consumatore (accordo o piano)
- [until 15 May 2022],
- Liquidazione dei beni
- [until 15 May 2022],
- Ristrutturazione dei debiti del consumatore

[from 16 May 2022],

— Concordato minore

[from 16 May 2022],

— Liquidazione controllata del sovraindebitato

[from 16 May 2022],

#### ΚΥΠΡΟΣ

— Υποχρεωτική εκκαθάριση από το Δικαστήριο,

— Εκούσια εκκαθάριση από μέλη,

— Εκούσια εκκαθάριση από πιστωτές,

— Εκκαθάριση με την εποπτεία του Δικαστηρίου,

— Διάταγμα παραλαβής και πτώχευσης κατόπιν Δικαστικού Διατάγματος,

— Διαχείριση της περιουσίας προσώπων που απεβίωσαν αφερέγγυα,

— Διορισμός Εξεταστή,

— Προσωπικά Σχέδια Αποπληρωμής,

#### LATVIJA

— Tiesiskās aizsardzības process,

— Juridiskās personas maksātnespējas process,

— Fiziskās personas maksātnespējas process,

#### LIETUVA

— Juridinio asmens restruktūrizavimo byla,

— Juridinio asmens bankroto byla,

— Juridinio asmens bankroto procesas ne teismo tvarka,

— Fizinio asmens bankroto procesas,

#### LUXEMBOURG

— Faillite,

— Gestion contrôlée,

— Concordat préventif de faillite (par abandon d'actif),

— Régime spécial de liquidation du notariat,

— Procédure de règlement collectif des dettes dans le cadre du surendettement,

#### MAGYARORSZÁG

— Csődeljárás,

— Felszámolási eljárás,

— Nyilvános szerkezetátalakítási eljárás

[from 1 July 2022],

#### MALTA

— Xoljiment,

— Amministrazzjoni,

— Stralċ volontarju mill-membri jew mill-kredituri,

— Stralċ mill-Qorti,

— Falliment f'każ ta' kummerċjant,

— Proċedura biex kumpanija tirkupra,

## NEDERLAND

- Het faillissement,
- De surseance van betaling,
- De schuldsaneringsregeling natuurlijke personen,
- De openbare akkoordprocedure buiten faillissement,

## ÖSTERREICH

- Das Konkursverfahren (Insolvenzverfahren),
- Das Sanierungsverfahren ohne Eigenverwaltung (Insolvenzverfahren),
- Das Sanierungsverfahren mit Eigenverwaltung (Insolvenzverfahren),
- Das Schuldenregulierungsverfahren,
- Das Abschöpfungsverfahren,
- Das Europäische Restrukturierungsverfahren,

## POLSKA

- Upadłość,
- Postępowanie o zatwierdzenie układu,
- Postępowanie o zatwierdzenie układu na zgromadzeniu wierzycieli przez osobę fizyczną nieprowadzącą działalności gospodarczej,
- Przyspieszone postępowanie układowe,
- Postępowanie układowe,
- Postępowanie sanacyjne,

## PORTUGAL

- Processo de insolvência,
- Processo especial de revitalização,
- Processo especial para acordo de pagamento,

## ROMÂNIA

- Procedura insolvenței,
- Reorganizarea judiciară,
- Procedura falimentului,
- Concordatul preventiv,

## SLOVENIJA

- Postopek preventivnega prestrukturiranja,
- Postopek prisilne poravnave,
- Postopek poenostavljene prisilne poravnave,
- Stečajni postopek: stečajni postopek nad pravno osebo, postopek osebne stečaja in postopek stečaja zapuščine,

## SLOVENSKO

- Konkurzné konanie,
- Reštrukturalizačné konanie,
- Oddĺženie,

## SUOMI/FINLAND

- Konkurssi/konkurs,
- Yrityssaneeraus/företagssanering,
- Yksityishenkilön velkajärjestely/skuldsanering för privatpersoner,

## SVERIGE

- Konkurs,
  - Företagsrekonstruktion,
  - Skuldsanering.
-

## ANNEX B

**INSOLVENCY PRACTITIONERS REFERRED TO IN ARTICLE 2, POINT (5)**

## BELGIQUE/BELGIË

- De curator/Le curateur,
- De gerechtsmandataris/Le mandataire de justice,
- De schuldbemiddelaar/Le médiateur de dettes,
- De vereffenaar/Le liquidateur,
- De voorlopige bewindvoerder/L'administrateur provisoire,

## БЪЛГАРИЯ

- Назначен предварително временен синдик,
- Временен синдик,
- (Постоянен) синдик,
- Служебен синдик,
- Доверено лице,

## ČESKÁ REPUBLIKA

- Insolvenční správce,
- Předběžný insolvenční správce,
- Oddělený insolvenční správce,
- Zvláštní insolvenční správce,
- Zástupce insolvenčního správce,

## DEUTSCHLAND

- Konkursverwalter,
- Vergleichsverwalter,
- Sachwalter (nach der Vergleichsordnung),
- Verwalter,
- Insolvenzverwalter,
- Sachwalter (nach der Insolvenzordnung),
- Treuhänder,
- Vorläufiger Insolvenzverwalter,
- Vorläufiger Sachwalter,
- Restrukturierungsbeauftragter,

## EESTI

- Pankrotihaldur,
- Ajutine pankrotihaldur,
- Usaldusisik,

## ÉIRE/IRELAND

- Liquidator,
- Official Assignee,
- Trustee in bankruptcy,
- Provisional Liquidator,

- Examiner,
- Personal Insolvency Practitioner,
- Insolvency Service,

## ΕΛΛΑΔΑ

- Ο σύνδικος,
- Ο εισηγητής,
- Η επιτροπή των πιστωτών,
- Ο ειδικός εκκαθαριστής,

## ESPAÑA

- Administrador concursal,
- Mediador concursal,

## FRANCE

- Mandataire judiciaire,
- Liquidateur,
- Administrateur judiciaire,
- Commissaire à l'exécution du plan,

## HRVATSKA

- Stečajni upravitelj,
- Privremeni stečajni upravitelj,
- Stečajni povjerenik,
- Povjerenik,
- Izvanredni povjerenik,

## ITALIA

- Curatore,
- Commissario giudiziale,
- Commissario straordinario,
- Commissario liquidatore,
- Liquidatore giudiziale,
- Professionista nominato dal Tribunale,
- Organismo di composizione della crisi nella procedura di composizione della crisi da sovraindebitamento del consumatore  
[until 15 May 2022],
- Organismo di composizione della crisi da sovraindebitamento  
[from 16 May 2022],
- Liquidatore,

## ΚΥΠΡΟΣ

- Εκκαθαριστής και Προσωρινός Εκκαθαριστής,
- Επίσημος Παραλήπτης,
- Διαχειριστής της Πτώχευσης,
- Εξεταστής,
- Σύμβουλος Αφερεγγυότητας,

## LATVIJA

- Maksātnespējas procesa administrators,
- Tiesiskās aizsardzības procesa uzraugošā persona,

## LIETUVA

- Nemokumo administratorius,

## LUXEMBOURG

- Le curateur,
- Le commissaire,
- Le liquidateur,
- Le conseil de gérance de la section d'assainissement du notariat,
- Le liquidateur dans le cadre du surendettement,

## MAGYARORSZÁG

- Vagyongfelügyelő,
- Felszámoló,
- Szerkezetátalakítási szakértő  
[from 1 July 2022],

## MALTA

- Amministratur Provizorju,
- Riċevitur Uffiċjali,
- Stralċjarju,
- Manager Speċjali,
- Kuraturi f'każ ta' proċeduri ta' falliment,
- Kontrollur Speċjali,

## NEDERLAND

- De curator in het faillissement,
- De bewindvoerder in de surseance van betaling,
- De bewindvoerder in de schuldsaneringsregeling natuurlijke personen,
- De herstructureringsdeskundige in de openbare akkoordprocedure buiten faillissement,
- De observator in de openbare akkoordprocedure buiten faillissement,

## ÖSTERREICH

- Masseverwalter,
- Sanierungsverwalter,
- Restrukturierungsbeauftragter,
- Besonderer Verwalter,
- Einstweiliger Verwalter,
- Sachwalter,
- Treuhänder,
- Insolvenzgericht,
- Konkursgericht,

## POLSKA

- Syndyk,
- Nadzorca sądowy,
- Zarządca,
- Nadzorca układu,
- Tymczasowy nadzorca sądowy,
- Tymczasowy zarządca,
- Zarządca przymusowy,

## PORTUGAL

- Administrador da insolvência,
- Administrador judicial provisório,

## ROMÂNIA

- Practician în insolvență,
- Administrator concordatar,
- Administrator judiciar,
- Lichidator judiciar,

## SLOVENIJA

- Upravitelj,

## SLOVENSKO

- Predbežný správca,
- Správca,

## SUOMI/FINLAND

- Pesänohjaaja/boförvaltare,
- Selvittäjä/utredare,

## SVERIGE

- Förvaltare,
  - Rekonstruktör.'
-



# DIRECTIVES

## DIRECTIVE (EU) 2021/2261 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 15 December 2021

**amending Directive 2009/65/EC as regards the use of key information documents by management companies of undertakings for collective investment in transferable securities (UCITS)**

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 53(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee <sup>(1)</sup>,

Acting in accordance with the ordinary legislative procedure <sup>(2)</sup>,

Whereas:

- (1) Article 78 of Directive 2009/65/EC of the European Parliament and of the Council <sup>(3)</sup> requires investment companies and management companies to draw up a short document containing key information about the essential characteristics of undertakings for collective investment in transferable securities (UCITS) offered to investors ('key investor information'), so that those investors are reasonably able to understand the nature and the risks of the UCITS that is being offered to them and, consequently, to take investment decisions on an informed basis.
- (2) Regulation (EU) No 1286/2014 of the European Parliament and of the Council <sup>(4)</sup> requires manufacturers of packaged retail and insurance-based investment products (PRIIPs), before making a PRIIP available to retail investors, to draw up and publish a key information document ('KID') for that product in order to enable such retail investors to understand and compare the key features and risks of the PRIIP.
- (3) UCITS also qualify as PRIIPs, for which a KID is required pursuant to Regulation (EU) No 1286/2014. Article 32(1) of that Regulation, however, exempts management companies as defined in Article 2(1), point (b), of Directive 2009/65/EC, investment companies as referred to in Article 27 of that Directive and persons advising on, or selling, units of UCITS as referred to in Article 1(2) of that Directive from the obligations laid down in that Regulation, and thus from the requirement to produce a KID, until 31 December 2021 ('the transitional arrangement').

<sup>(1)</sup> Opinion of 20 October 2021 (not yet published in the Official Journal).

<sup>(2)</sup> Position of the European Parliament of 23 November 2021 (not yet published in the Official Journal) and decision of the Council of 9 December 2021.

<sup>(3)</sup> Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).

<sup>(4)</sup> Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs) (OJ L 352, 9.12.2014, p. 1).

- (4) Commission Delegated Regulation (EU) 2017/653 <sup>(5)</sup> supplements Regulation (EU) No 1286/2014 by laying down regulatory technical standards with regard to the presentation, content and standard format of the KID, the methodology for the presentation of risk and reward and for the calculation of costs, the conditions and minimum frequency for reviewing the information contained in the KID, and the conditions for providing the KID to retail investors.
- (5) On 7 September 2021, the Commission adopted a Delegated Regulation amending the regulatory technical standards laid down in Delegated Regulation (EU) 2017/653 as regards the underpinning methodology and presentation of performance scenarios, the presentation of costs and the methodology for the calculation of summary cost indicators, the presentation and content of information on past performance and the presentation of costs by PRIIPs offering a range of options for investment and alignment of the transitional arrangement for PRIIP manufacturers offering units of funds referred to in Article 32 of Regulation (EU) No 1286/2014 as underlying investment options with the prolonged transitional arrangement laid down in that Article. The date of application of that Delegated Regulation is 1 July 2022, but it is important to reflect the need to give management companies, investment companies and persons advising on, or selling, units of UCITS and non-UCITS sufficient time to prepare for the end of the transitional arrangement and thus for the obligation to produce a KID.
- (6) In order to ensure that the need for sufficient time to prepare for the obligation to produce a KID is met, Regulation (EU) No 1286/2014 has been amended by Regulation (EU) 2021/2259 of the European Parliament of the Council <sup>(6)</sup> to extend the transitional arrangement until 31 December 2022.
- (7) The key investor information and the KID cover essentially the same information requirements. It is therefore necessary to ensure that retail investors in PRIIPs interested in acquiring units of UCITS do not receive, from 1 January 2023, both documents for the same financial product. It should therefore be laid down that the KID is to be considered to satisfy the requirements applicable to the key investor information. In addition, for investors other than retail investors, investment companies and management companies should continue to draw up key investor information in accordance with Directive 2009/65/EC, unless they decide to draw up a KID as set out in Regulation (EU) No 1286/2014. In such cases, investment companies and management companies should not be required by competent authorities to provide the key investor information, and only the KID should be provided to those investors.
- (8) Directive 2009/65/EC should therefore be amended accordingly,

HAVE ADOPTED THIS DIRECTIVE:

#### *Article 1*

In Directive 2009/65/EC, the following article is inserted:

#### *'Article 82a*

1. Member States shall ensure that, where an investment company or, for any of the common funds it manages, a management company draws up, provides, revises and translates a key information document which complies with the requirements for key information documents laid down in Regulation (EU) No 1286/2014 of the European Parliament and of the Council <sup>(\*)</sup>, competent authorities consider that key information document to satisfy the requirements applicable to key investor information set out in Articles 78 to 82 and Article 94 of this Directive.

<sup>(5)</sup> Commission Delegated Regulation (EU) 2017/653 of 8 March 2017 supplementing Regulation (EU) No 1286/2014 of the European Parliament and of the Council on key information documents for packaged retail and insurance-based investment products (PRIIPs) by laying down regulatory technical standards with regard to the presentation, content, review and revision of key information documents and the conditions for fulfilling the requirement to provide such documents (OJ L 100, 12.4.2017, p. 1).

<sup>(6)</sup> Regulation (EU) 2021/2259 of the European Parliament of the Council of 15 December 2021 amending Regulation (EU) No 1286/2014 as regards the extension of the transitional arrangement for management companies, investment companies and persons on advising on, or selling, units of undertakings for collective investment in transferable securities (UCITS) and non-UCITS (See page 1 of this Official Journal).

2. Member States shall ensure that competent authorities do not require an investment company or, for any of the common funds it manages, a management company to draw up key investor information in accordance with Articles 78 to 82 and Article 94 of this Directive where it draws up, provides, revises and translates a key information document which complies with the requirements for key information documents set out in Regulation (EU) No 1286/2014.

(\*) Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs) (OJ L 352, 9.12.2014, p. 1).’.

#### *Article 2*

1. By 30 June 2022, Member States shall adopt and publish the measures necessary to comply with this Directive. They shall immediately inform the Commission thereof.

They shall apply those measures from 1 January 2023.

When Member States adopt those measures, they shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

2. Member States shall communicate to the Commission the text of the main measures of national law which they adopt in the field covered by this Directive.

#### *Article 3*

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

#### *Article 4*

This Directive is addressed to the Member States.

Done at Strasbourg, 15 December 2021.

*For the European Parliament*  
*The President*  
D. M. SASSOLI

*For the Council*  
*The President*  
A. LOGAR

## II

*(Non-legislative acts)*

## REGULATIONS

## COMMISSION IMPLEMENTING REGULATION (EU) 2021/2262

of 13 December 2021

**registering a geographical indication of a spirit drink under Article 30(2) of Regulation (EU) 2019/787 of the European Parliament and of the Council ('Bayerischer Blutwurz')**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008 <sup>(1)</sup>, and in particular Article 30(2) thereof,

Whereas:

- (1) Pursuant to Article 17(5) of Regulation (EC) No 110/2008 of the European Parliament and of the Council <sup>(2)</sup>, the Commission has examined Germany's application of 7 June 2019 for the registration of the name 'Bayerischer Blutwurz' as a geographical indication.
- (2) Regulation (EU) 2019/787, which replaces Regulation (EC) No 110/2008, entered into force on 25 May 2019. Under Article 49(1) thereof, Chapter III of Regulation (EC) No 110/2008 on geographical indications is repealed with effect from 8 June 2019.
- (3) After concluding that the application complied with Regulation (EC) No 110/2008, the Commission published the main specifications of the technical file in the *Official Journal of the European Union* <sup>(3)</sup> as required by Article 17(6) of that Regulation, in accordance with the first subparagraph of Article 50(4) of Regulation (EU) 2019/787.
- (4) No notice of opposition has been received by the Commission under Article 27(1) of Regulation (EU) 2019/787.
- (5) The name 'Bayerischer Blutwurz' should therefore be registered as a geographical indication,

<sup>(1)</sup> OJ L 130, 17.5.2019, p. 1.

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

<sup>(3)</sup> OJ C 351, 1.9.2021, p. 28.

HAS ADOPTED THIS REGULATION:

*Article 1*

The geographical indication 'Bayerischer Blutwurz' is hereby entered in the register. This Regulation grants the geographical indication 'Bayerischer Blutwurz' the protection referred to in Article 21 of Regulation (EU) 2019/787 in accordance with Article 30(4) of that 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 be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 13 December 2021.

*For the Commission,  
On behalf of the President,  
Janusz WOJCIECHOWSKI  
Member of the Commission*

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**COMMISSION IMPLEMENTING REGULATION (EU) 2021/2263****of 17 December 2021****amending Implementing Regulation (EU) 2016/323 as regards the code for the certificate for 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 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 <sup>(1)</sup>, and in particular Articles 9(2), 15(5) and 16(3) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2021/2266 <sup>(2)</sup> lays down the form for the certificate referred to in Article 23a(1) of Council Directive 92/83/EEC <sup>(3)</sup> to be provided 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 Council Directive 2008/118/EC <sup>(4)</sup>.
- (2) The structure and content of electronic messages used for the purpose of movements of excise goods under suspension of excise duty are laid down in Annex I to Commission Regulation (EC) No 684/2009 <sup>(5)</sup>. That Annex also specifies the elements required for the completion of certain data items in those electronic messages, including the certificate type in box 18e of the administrative document, where a code is to be given in accordance with the Code list 15 of Annex II to Commission Implementing Regulation (EU) 2016/323 <sup>(6)</sup>.
- (3) In view of identifying the certificate of independent small producers of alcoholic beverages in the administrative document for the movement of such beverages, it is appropriate to add a specific code and description for the certificate as referred to in Implementing Regulation (EU) 2021/2266 in Code list 15 of Annex II to Implementing Regulation (EU) 2016/323.
- (4) Implementing Regulation (EU) 2016/323 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 <sup>(7)</sup>.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

<sup>(1)</sup> OJ L 121, 8.5.2012, p. 1.

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

<sup>(3)</sup> 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).

<sup>(4)</sup> Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

<sup>(5)</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).

<sup>(6)</sup> Commission Implementing Regulation (EU) 2016/323 of 24 February 2016 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012 (OJ L 66, 11.3.2016, p. 1).

<sup>(7)</sup> 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).

HAS ADOPTED THIS REGULATION:

*Article 1*

In Code list 15 of Annex II to Implementing Regulation (EU) 2016/323, the following row is inserted:

'19	Certificate of independent small producer of alcoholic beverages'.
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*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

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**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 <sup>(1)</sup>, and in particular Article 34(1), second subparagraph, thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2021/2266 <sup>(2)</sup> lays down the form for the certificate referred to in Article 23a(1) of Council Directive 92/83/EEC <sup>(3)</sup> 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 <sup>(4)</sup> 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 <sup>(5)</sup>.
- (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)’;

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

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

<sup>(3)</sup> 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).

<sup>(4)</sup> 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).

<sup>(5)</sup> 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.

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(\*) 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

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**COMMISSION IMPLEMENTING REGULATION (EU) 2021/2265****of 17 December 2021****amending Regulation (EC) No 684/2009 as regards the identification of certified and self-certified independent small producers of alcoholic beverages in the electronic administrative document**

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) Commission Implementing Regulation (EU) 2021/2266 <sup>(2)</sup> lays down the form for the certificate referred to in Article 23a(1) of Council Directive 92/83/EEC <sup>(3)</sup> to be provided by the 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) Annex I to Commission Regulation (EC) No 684/2009 <sup>(4)</sup> lays 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 data elements required for the completion of certain data items in those messages.
- (3) In order to cover the certified and self-certified independent small producers it is necessary to amend the explanation for data elements 'l' and 'n' of data group '17' used for the electronic administrative document for the movement of alcoholic beverages under suspension of excise duty.
- (4) Regulation (EC) No 684/2009 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 <sup>(5)</sup>.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

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

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

<sup>(3)</sup> 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).

<sup>(4)</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).

<sup>(5)</sup> 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).

HAS ADOPTED THIS REGULATION:

*Article 1*

Table 1 of Annex I to Regulation (EC) No 684/2009 is amended as follows:

(1) in the row for data element 'l' of data group '17', points 3 and 4 in column F are replaced by the following:

'3. For alcoholic beverages produced by self-certified independent small producers, the declaration concerning the status of the operator in accordance with Article 4, Article 5(1) and Article 5(2) of Commission Implementing Regulation 2021/2266 \* shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.

4. For alcoholic beverages produced by certified independent small producers, the declaration concerning the type of alcoholic beverage authorised in the certificate in accordance with Article 2 of Implementing Regulation 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.

\* Commission Implementing Regulation 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 26).;

(2) in the row for data element 'n' of data group '17', the text in column F is replaced by the following:

'For alcoholic beverages produced by self-certified independent small producers, the annual production quantity in accordance with Article 5(3) of Implementing Regulation 2021/2266 shall be provided in case it is intended to claim a reduced excise duty rate in the Member State of destination. The value of this data element shall be greater than zero.'

*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

**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**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages <sup>(1)</sup>, and in particular Article 23a(4) thereof,

Whereas:

- (1) Directive 92/83/EEC sets out the conditions for ensuring the establishment and functioning of the internal market in the field of alcohol taxation.
- (2) Council Directive (EU) 2020/1151 <sup>(2)</sup>, which amended Directive 92/83/EEC, extended the possibility for Member States to apply reduced excise duty rates, which were available only for beer and ethyl alcohol produced in small volumes by independent small producers, to include the other alcoholic beverages produced in small volumes by independent small producers. In accordance with Article 23a(1) of Directive 92/83/EEC Member States are, upon request, required to provide an annual certificate to independent small producers established in their respective territory, confirming the producers' total annual production as well as their compliance with the criteria set out in Directive 92/83/EEC ('the certificate'). In order to facilitate the recognition of the producers' status as independent small producers in all Member States, a common form is to be used for the certificate.
- (3) Certification of independent small producers by the Member State in which the independent small producer is established is desirable. In order to reduce the administrative burden, it is appropriate to provide for self-certification by the independent small producer, provided that Member States have taken appropriate measures to prevent evasion, avoidance or abuse of the system.
- (4) A reference to the certificate for independent small producers should be included in the administrative document for the movement of goods under Chapter IV or V of Council Directive 2008/118/EC <sup>(3)</sup>, as required by Article 23a(1) of Directive 92/83/EEC, in order to facilitate the recognition of the status of independent small producers.
- (5) In order to clarify which evidence is to be used in the case of self-certification by independent small producers, it is necessary to specify the information to be included in the administrative document and in the simplified accompanying document for movement of goods under Chapter IV or V of Directive 2008/118/EC.
- (6) The application of this Regulation should be deferred to 1 January 2022 in order for it to be aligned to the application of national measures enacted for the transposition of Directive (EU) 2020/1151.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

<sup>(1)</sup> OJ L 316, 31.10.1992, p. 21.

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

<sup>(3)</sup> Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

HAS ADOPTED THIS REGULATION:

#### Article 1

##### **Independent small producer certificate**

The form of the certificate for independent small producers referred to in Article 23a(1) of Directive 92/83/EEC ('the certificate') is set out in the Annex to this Regulation.

#### Article 2

##### **Reference to the certificate in the administrative document for the movement of goods under Chapter IV of Directive 2008/118/EC**

For the purposes of referring to the certificate in the administrative document for the movement of goods under Chapter IV of Directive 2008/118/EC, the information to be included in the administrative document, as set out in Table 1 of Annex I to Commission Regulation (EC) No 684/2009 <sup>(4)</sup>, shall be the following:

- (a) in box 17l: '*The product described has been produced by*' followed by, as applicable, one of the following terms:
  - (a) 'a certified independent small brewery';
  - (b) 'a certified independent small wine producer';
  - (c) 'a certified independent small producer of fermented beverages other than wine and beer';
  - (d) 'a certified independent small intermediate products producer';
  - (e) 'a certified independent small distillery';
- (b) in box 18e: the document type for the certificate;
- (c) in box 18f: the serial number of the certificate.

#### Article 3

##### **Reference to the certificate in the administrative document for the movement of goods under Chapter V of Directive 2008/118/EC**

1. For the purposes of referring to the certificate in the administrative document for the movement of goods under Chapter V of Directive 2008/118/EC, the information to be included in box 14 of the simplified accompanying document, as set out in Commission Regulation (EEC) No 3649/92 <sup>(5)</sup>, shall be the serial number of the certificate and the term '*Certificate of*' followed by, as applicable, one of the following the terms:

- (a) 'independent small brewery';
- (b) 'independent small wine producer';
- (c) 'independent small producer of fermented beverages other than wine and beer';
- (d) 'independent small intermediate products producer';
- (e) 'independent small distillery'.

<sup>(4)</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).

<sup>(5)</sup> 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).

2. In cases where the movement of goods includes different alcoholic beverages and it is intended to apply the reduced excise duty only to certain beverages, the commercial description of the alcoholic beverages produced by the independent small producer shall be indicated in box 14 of the simplified accompanying document, as set out in Regulation (EEC) No 3649/92.

#### Article 4

### Self-certification by independent small producers

Where independent small producers fall within the definitions set out in Article 4(2), Article 9a(2), Article 13a(4), Article 18a(3) or Article 22(2) of Directive 92/83/EEC, and Member States allow independent small producers established in their respective territory to self-certify, the producers' status as well as their annual production shall be declared in the administrative document in accordance with Articles 5 and 6 of this Regulation.

#### Article 5

### Requirements for the completion of the administrative document in the case of self-certification for the movement of goods under Chapter IV of Directive 2008/118/EC

1. For the movement of goods under Chapter IV of Directive 2008/118/EC, the status of the independent small producers shall be declared in box 17l of the administrative document, as set out in Table 1 of Annex I to Regulation (EC) No 684/2009, in the following terms: *'It is hereby certified that the product described has been produced by'* followed by, as applicable, one of the following terms:

- (a) 'an independent small brewery';
- (b) 'an independent small wine producer';
- (c) 'an independent small producer of fermented beverages other than wine and beer';
- (d) 'an independent small intermediate products producer';
- (e) 'an independent small distillery'.

2. When the consignor of the alcoholic beverages is not the self-certified independent small producer, the number in the system for exchange of excise data referred to in Article 19(1) of Council Regulation (EU) No 389/2012 <sup>(6)</sup> ('SEED number') or value added tax number ('VAT number') of the producer shall also be declared in box 17l.

The SEED number shall be the excise related authorisation number granted by the competent authorities referred to in Article 19(1) of Regulation (EU) No 389/2012. The VAT number, as referred to in Article 214 of Council Directive 2006/112/EC <sup>(7)</sup>, shall be indicated only when the independent small producer does not have a SEED number.

3. The annual production of alcoholic beverages of the small independent producer shall be declared in box 17n of the administrative document, as set out in Table 1 of Annex I to Regulation (EC) No 684/2009. The quantity shall be indicated in hectolitres, except in case of ethyl alcohol, which shall be indicated in hectolitres of pure alcohol.

<sup>(6)</sup> 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).

<sup>(7)</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

*Article 6***Requirements for the completion of the administrative document in the case of self-certification for the movement of goods under Chapter V of Directive 2008/118/EC**

For the movement of goods under Chapter V of Directive 2008/118/EC, the following information shall be declared in box 14 of the simplified accompanying document, as set out in Regulation (EEC) No 3649/92:

- (a) the status of the independent small producer in the following terms: *'It is hereby certified that the product described has been produced by'* followed by, as applicable, one of the following terms:
  - (a) 'an independent small brewery';
  - (b) 'an independent small wine producer';
  - (c) 'an independent small producer of fermented beverages other than wine and beer';
  - (d) 'an independent small intermediate products producer';
  - (e) 'an independent small distillery';
- (b) the total annual production in hectolitres, except for ethyl alcohol which shall be declared in hectolitres of pure alcohol;
- (c) the SEED or VAT number of the self-certified independent small producer, as laid down in Article 5(2) of this Regulation, when the consignor of the alcoholic beverages is not the producer;
- (d) the commercial description of the alcoholic beverages produced by the independent small producer where the movement of goods includes different alcoholic beverages and it is intended to apply reduced excise duty only to certain beverages.

*Article 7***Entry into force**

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

## ANNEX

## EUROPEAN UNION

## EXCISE DUTY CERTIFICATE FOR INDEPENDENT SMALL PRODUCERS OF ALCOHOLIC BEVERAGES

(Council Directive 92/83/EEC – Article 23a)

**Serial No:****1. IDENTIFICATION OF THE INDEPENDENT SMALL PRODUCER**

Designation/name

Street and No

Postcode, place

Member State of establishment

SEED number/VAT number

**2. DESCRIPTION OF THE ALCOHOLIC BEVERAGES FOR WHICH THE EXCISE DUTY CERTIFICATE IS REQUESTED**

Type of alcoholic beverages	Description	Total annual production

**3. IDENTIFICATION OF THE COMPETENT AUTHORITY**

Name

Office Reference Number (if applicable)

Address

Telephone number

Email address

**4. CONFIRMATION BY THE COMPETENT AUTHORITY**

The undersigned national authority confirms:

- the total annual production described in box 2 of the independent small producer mentioned in box 1.
- that the independent small producer identified in box 1 complies with the criteria set out in, as appropriate, Articles 4(2), 9a(2), 13a(4), 18a(3) and 22(2) of Directive 92/83/EEC.

Name and status of signatory

Place, date

Stamp (if applicable)

Signature



*Explanatory notes*

1. This certificate serves as a supporting document for the application of a reduced excise duty rate for alcoholic beverages produced by independent small producers, as referred to in Article 23a of Directive 92/83/EEC. Accordingly, one certificate per year referring to all types of alcoholic beverages produced shall be drawn up for each independent small producer.
  2. The form on which the certificate is issued shall measure 210 × 297 mm. Where the form is printed, it shall be done on white paper not containing mechanical pulp.
  3. The certificate shall be completed legibly and in a manner that makes entries indelible. No erasures or overwriting shall be permitted. The certificate shall be completed in a language recognised by the Member State in which the independent small producer is established. The term 'recognised language' shall mean one of the languages officially in use in the Member State of the independent small producer or any other official language of the Union which that Member State has declared as acceptable for that purpose.
  4. Where the certificate is drawn up in a language other than a language recognised by the Member State of destination, a translation shall, upon request of the authorities of that Member State, be attached to the certificate by the consignee when submitting it. That Member State may, at its discretion, dispense with the obligation of attaching the translation.
  5. The serial number shall be composed of 14 digits. It shall begin with the two-digit number referring to the year in which the certificate is issued; followed by an identifier of the Member State with a two-letter code for the issuing country in accordance with point 3 of Annex II to Regulation (EC) No 684/2009; followed by a unique identifier of 10-digit alphanumeric national number, assigned by the Member State where the independent small producer is established. An example of such a serial number is: 22ES01ABCD234E.
  6. In box 1 of the certificate, the relevant data necessary for the identification of the independent small producer shall be indicated, including its SEED number. Only if the independent small producer does not have a SEED number, shall the VAT number be indicated.
  7. In box 2 of the certificate, the competent authority shall indicate the total annual production of the alcoholic beverages of the independent small producer for which the certificate is requested, taking into account the following:
    - (a) the type of alcoholic beverage shall be specified in accordance with the following list, as set out in the Directive 92/83/EEC:
      - (i) beer;
      - (ii) wine;
      - (iii) fermented beverages other than wine and beer;
      - (iv) intermediate products;
      - (v) ethyl alcohol;
    - (b) the description of the product may be indicated. Where the description of intermediate products and other fermented beverages is indicated, the description should be in accordance with Article 13a(2) and (3) and Article 18a(2) of Directive 92/83/EEC;
    - (c) the quantity of the alcoholic beverage shall be expressed in hectolitres, except for ethyl alcohol, for which hectolitres of pure alcohol shall be indicated.
  8. In box 3 of the certificate, the relevant data necessary for the identification of the competent authority shall be indicated, including the Customs Office Reference Number, where applicable, as set out in point 5 of Annex II to Regulation (EC) No 684/2009.
  9. The competent authorities may dispense with the obligation to stamp the issued certificate if it is authenticated by other means, such as an electronic signature.
-

# DECISIONS

## COMMISSION IMPLEMENTING DECISION (EU) 2021/2267

of 17 December 2021

**laying down the format for reporting data and information on the collected post-consumption waste of tobacco products with filters and of filters marketed for use in combination with tobacco products**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment <sup>(1)</sup>, and in particular Article 13(4), third subparagraph, thereof,

Whereas:

- (1) Directive (EU) 2019/904 requires Member States to report to the Commission data on the collected post-consumption waste of tobacco products with filters and of filters marketed for use in combination with tobacco products in accordance with Article 13(1)(f) of that Directive. Those data are to be accompanied by a quality check report.
- (2) The data regarding the amounts of post-consumer waste of tobacco products with filters and of filters marketed for use in combination with tobacco products collected through public waste collection systems and litter clean-up activities in accordance with Article 13(1)(f) of Directive (EU) 2019/904 should be reported by Member States on the basis of their total weight in tonnes. The quality check report accompanying that data should be provided in a format which ensures that a description of the methodologies and data sources applied for the measurement and verification of these data is provided.
- (3) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 39 of Directive 2008/98/EC of the European Parliament and of the Council <sup>(2)</sup>,

HAS ADOPTED THIS DECISION:

### *Article 1*

#### **Reporting of data**

Member States shall report the data referred to in Article 13(1), point (f), of Directive (EU) 2019/904 in the format laid down in Annex I to this Decision.

They shall submit the quality check report referred to in Article 13(2) of that Directive as regards those data in the format laid down in Annex II to this Decision.

<sup>(1)</sup> OJ L 155, 12.6.2019, p. 1.

<sup>(2)</sup> Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).

*Article 2***Entry into force**

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

Done at Brussels, 17 December 2021.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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## ANNEX I

## FORMAT FOR REPORTING DATA

Format for reporting on post-consumption waste of tobacco products with filters and filters marketed for use in combination with tobacco products collected as litter and through public waste collection systems in accordance with Article 13(1), point (f) of Directive (EU) 2019/904.

1	2
	(tonnes)
Total weight of post-consumption waste of tobacco products with filters and filters marketed for use in combination with tobacco products collected as litter and through public waste collection systems in accordance with Article 13(1), point (f) of Directive (EU) 2019/904.	

## ANNEX II

## FORMAT FOR THE QUALITY CHECK REPORT

## I. General information

1.1. Member State:	
1.2. Organisation submitting the data and the description:	
1.3. Contact name:	
1.4. Contact email address:	
1.5. Contact phone number:	
1.6. Reference year:	
1.7. Delivery date/version:	
1.8. Link to data publication by the Member State (if any):	

## II. Description of the institutions involved in the data collection

Name of institution	Description of key responsibilities
<i>Add rows as appropriate.</i>	

## III. Description of methods used

Description of the methods and data sources used to measure the weight of post-consumption waste of tobacco products with filters and filters marketed for use in combination with tobacco products collected as litter and through public waste collection systems in accordance with Article 13(1), point (f) of Directive (EU) 2019/904.

## 3.1 Data sources and methods for calculation and the share in the total.

Explain how the weight of post-consumption waste referred to in the first paragraph of this chapter has been measured and how humidity and residues of paper and tobacco have been taken into account. Explain the approach taken to ensure representative sampling of collected waste. Indicate in which year the waste and litter composition analysis was carried out.

Data sources, year	Description of methods applied	Share in the total
<i>Add rows as appropriate.</i>		

## 3.2 Description of the methods used to determine conversion factors and their application.

In case the weight of post-consumption waste referred to in the first paragraph of this chapter was determined by means of determining the total number of post-consumption waste of tobacco products with filters and filters marketed for use in combination with tobacco products, specify the conversion factor used.

	Conversion factor	Describe the variables included in the calculation of conversion factors and how these variables were calculated
Conversion factor from item to weight		
<i>Add rows as appropriate.</i>		

#### IV. Data verification and control system

- 4.1 Explanation of the scope and validity of the data collection on post-consumption waste of tobacco products with filters and filters marketed for use in combination with tobacco products collected as litter and through public waste collection systems in accordance with Article 13(1), point (f) of Directive (EU) 2019/904.

*Add rows as appropriate.*

- 4.2 Differences from the data reported for the previous years.

Significant changes to the calculation method used for the current reference year compared to the method used for previous reference years, if any (in particular retrospective revisions, their characteristics and whether a break in the series has to be flagged for a certain year).

*Add rows as appropriate.*

#### V. Confidentiality

Justification to withhold the publication of specific parts of this quality check report where that is required and listing of the parts that should be withheld.

*Add rows as appropriate.*

#### VI. Main national websites, reference documents and publications

Please provide the name and url of the main websites, reference documents and publications related to this data collection.

*Add rows as appropriate.*



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