

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2222
of 12 December 2019

amending Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards the data to be submitted under 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) Annex I to Commission Regulation (EC) No 684/2009 ⁽²⁾ 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 codes required for the completion of certain data items in those messages.
- (2) The computerised system established by Decision No 1152/2003/EC of the European Parliament and of the Council ⁽³⁾ for the purpose of movement of excise goods under suspension of excise duty does not have a standard way of referring to any electronic or paper attachments. This means that finding the link between an electronic administrative document and an attachment is not clear and has to be done manually, which is burdensome for tax authorities. In order to make the system more efficient, there is a need to provide for a common and automatic way of linking an electronic administrative document with attached documents, the content of electronic messages should be updated. In particular, the 'DOCUMENT Certificate' data group should be updated by including only one additional set of information concerning 'Document Type' and 'Document Reference' data elements.
- (3) During the submission or split of an electronic administrative document, where goods from two or more body records are included in the same group of packages, the first body record should mention the actual number of packages and subsequent body records should set the number of packages to zero. In order to avoid rejection of a message due to the missing number of packages in those body records, if there is more than one body record in the electronic administrative document, the value of the 'Number of packages' data item should be greater than zero in at least one of the data item's occurrences.
- (4) Regulation (EC) No 684/2009 should therefore be amended accordingly.
- (5) 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, this Regulation should apply from 13 February 2020.
- (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

Annex I to Regulation (EC) No 684/2009 is amended in accordance with the Annex to this Regulation.

⁽¹⁾ OJ L 9, 14.1.2009, p. 12.

⁽²⁾ 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).

⁽³⁾ 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).

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 13 February 2020.

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

Done at Brussels, 12 December 2019.

For the Commission
The President
Ursula VON DER LEYEN

In Annex I to Regulation (EC) No 684/2009, tables 1 and 5 are 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
		ATTRIBUTE	R			
	<i>a</i>	Message Type	R		The possible values are: 1 = Standard submission (to be used in all cases except where submission concerns export with local clearance), 2 = Submission for export with local clearance. 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.	n1
	<i>b</i>	Deferred Submission Flag	D	'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)	Possible values: 0 = false, 1 = true. The value is 'false' by default. 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).	n1
1		EXCISE MOVEMENT E-AD	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),	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		<p>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.</p>	an3
	<i>c</i>	Transport Arrangement	R		<p>Identify the person responsible for arranging the first transport using one of the following values:</p> <p>1 = Consignor,</p> <p>2 = Consignee,</p> <p>3 = Owner of goods,</p> <p>4 = Other.</p>	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

A	B	C	D	E	F	G
	<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
	<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
2		TRADER CONSIGNOR	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
3		TRADER PLACE OF DISPATCH	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

A	B	C	D	E	F	G
	<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
4		OFFICE OF DISPATCH — IMPORT	C	'R' if Origin Type Code in box 9d is '2'		
	<i>a</i>	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		TRADER CONSIGNEE	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)		
	<i>a</i>	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 warehouse-keeper or registered consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export.	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	— '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		TRADER COMPLEMENT CONSIGNEE	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 ⁽¹⁾		an..255
7		TRADER PLACE OF DELIVERY	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 — 'O' for Destination Type Code 1 (See Destination Type Codes in box 1a)		an..65
	d	Street Number	O			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
8		OFFICE PLACE OF DELIVERY — CUSTOMS	C	'R' in case of export (Destination Type Code 6) (See Destination Type Codes in box 1a)		
	a	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
9		E-AD	R			
	a	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
	b	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
	c	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
	d	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
	e	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
	f	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

A	B	C	D	E	F	G
	<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
9.1		IMPORT SAD	C	'R' if Origin Type Code in box 9d is '2' (import)		9X
	<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
10		OFFICE COMPETENT AUTHORITY AT DISPATCH	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
11		MOVEMENT GUARANTEE	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
12		TRADER GUARANTOR	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

A	B	C	D	E	F	G
	<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.	a2
13		TRANSPORT	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
14		TRADER TRANSPORT ARRANGER	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

A	B	C	D	E	F	G
	<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
15		TRADER FIRST TRANSPORTER	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
	<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
16		TRANSPORT DETAILS	R			99X
	<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

A	B	C	D	E	F	G
	<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
17		E-AD BODY	R		A separate data group must be used for each product composing the consignment.	999x
	<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.	n..15,3

A	B	C	D	E	F	G
					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.	
	<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
	<i>g</i>	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
	<i>h</i>	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>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 of Annex II to define the language used in this data group.	a2

A	B	C	D	E	F	G
	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		<p>This box can be used to give certification:</p> <ol style="list-style-type: none"> 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 ⁽²⁾, Certification shall be given in the following terms: <i>'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 ⁽³⁾ and its delegated and implementing acts'</i>. 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 ⁽⁴⁾. 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 ⁽⁵⁾) 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>. 3. for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC ⁽⁶⁾, for which it is intended to claim a reduced rate of excise duty in the 	an..350

A	B	C	D	E	F	G
					<p>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>	
	<i>m</i>	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
	<i>n</i>	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
	<i>o</i>	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
	<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required	<p>Provide the commercial description of the goods in order to identify the products transported.</p> <p>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.</p>	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

A	B	C	D	E	F	G
	<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
17.1		PACKAGE	R			99x
	<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. In case the 'Number of Packages' is set to '0', then there should exist at least one PACKAGE with the same 'Shipping Marks' and 'Number of Packages' with value greater than '0'.	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
	<i>f</i>	Shipping Marks	C	— 'R' if Number of Packages is 0 'O' Otherwise		an..999
17.2		WINE PRODUCT	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,	n1

A	B	C	D	E	F	G
					3 = Wine with PDO or PGI, 4 = Imported wine, 5 = Other.	
	<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
17.2.1		WINE OPERATION CODE	D	'R' for wine products in bulk (nominal volume of more than 60 litres)		99x
	<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
18		DOCUMENT CERTIFICATE	O			9x
	<i>a</i>	Short Description of Document	C	'R', unless data field 18c or 18e 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
	<i>c</i>	Reference of Document	C	'R', unless data field 18a or 18e 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

A	B	C	D	E	F	G
	<i>e</i>	Document Type	C	'R', unless data field 18a or 18c is used	Provide the document type code presented in Code List 15 of Annex II to Regulation (EU) 2016/323.	an..4
	<i>f</i>	Document Reference	C	'R' if Document Type in box 18e is used		an..35

⁽¹⁾ Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (OJ L 8, 11.1.1996, p. 11).

⁽²⁾ 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).

⁽³⁾ 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).

⁽⁴⁾ 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).

⁽⁵⁾ 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).

⁽⁶⁾ 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).

Table 5

(referred to in Article 6(1) and Article 8(2))

Splitting operation

A	B	C	D	E	F	G
1		E-AD SPLITTING	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
2		MSA OF SPLITTING	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
3		E-AD Split Details	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

A	B	C	D	E	F	G
3.1		CHANGED DESTINATION	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), 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC), 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC), 6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC), 8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC).	n1
3.2		TRADER NEW CONSIGNEE	C	'O' if the Destination Type Code is other than 8 (See Destination Type Codes in box 3.1a)	For Destination Type Code: 1, 2, 3, 4 and 6: Change of the consignee following the splitting operation renders this data group 'R'.	
	<i>a</i>	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 8 (See Destination Type Codes in box 3.1a)	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehouse-keeper or registered consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export.	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

A	B	C	D	E	F	G
	<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	— '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)	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
3.3		TRADER PLACE OF DELIVERY	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.	a2
3.4		OFFICE PLACE OF DELIVERY — CUSTOMS	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

A	B	C	D	E	F	G
3.5		TRADER NEW TRANSPORT ARRANGER	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
	<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
3.6		TRADER NEW TRANSPORTER	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

A	B	C	D	E	F	G
3.7		TRANSPORT DETAILS	D	'R' when the transport details have changed following the splitting operation		99X
	<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
	<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
3.8		E-AD BODY	R		A separate data group must be used for each product composing the consignment.	999x
	<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

A	B	C	D	E	F	G
	<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
	<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

A	B	C	D	E	F	G
	<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
3.8.1		PACKAGE	R			99x
	<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. In case the 'Number of Packages' is set to '0', then there should exist at least one PACKAGE with the same 'Shipping Marks' and 'Number of Packages' with value greater than '0'.	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

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>	Shipping Marks	C	— 'R' if Number of Packages is 0 — 'O' Otherwise		an..999