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►**B**

COMMISSION REGULATION (EEC) No 2719/92

of 11 September 1992

on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty

(OJ L 276, 19.9.1992, p. 1)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Regulation (EEC) No 2225/93 of 27 July 1993	L 198	5	7.8.1993

Amended by:

►**A1**	Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded	L 236	33	23.9.2003

▼B

COMMISSION REGULATION (EEC) No 2719/92

of 11 September 1992

on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products ([1]), and in particular Articles 18 (1) and 19 (1) thereof,

Having regard to the opinion of the Committee on Excise Duties,

Whereas the movement of products subject to excise duty between tax warehouses and between a tax warehouse and a registered or non-registered operator takes place under duty-suspension arrangements; whereas it is necessary to establish in a binding manner the form and content of the accompanying document which might be either an administrative or a commercial document;

Whereas it is also necessary to determine who shall pass on the fourth copy of the accompanying document intended for the competent authorities to those authorities and how this should take place; whereas it is desirable and in line with practice to place this obligation on the consignee in the country of destination, since only he is in a position to make available to his competent authorities this document, which is important for the purposes of the tax supervision, without the danger of it being misdirected; whereas the fourth copy too should carry a certification of receipt, if this is requested by the competent authorities of the Member State of destination, which indicates to those authorities that the goods were received in the consignee's tax warehouse,

HAS ADOPTED THIS REGULATION:

▼M1

Article 1

The document shown in Annex I shall be used as the administrative document accompanying the movement under duty-suspension arrangements of products subject to excise duty within the meaning of Article 3 (1) of Directive 92/12/EEC. The instructions concerning completion of the document and the procedures for its use are shown on the reverses of copy 1 of this document.

▼B

Article 2

1. A commercial document may replace the administrative document provided it contains the same information required to be shown in the administrative document.

2. A commercial document which does not have the same layout as the administrative document must contain the same elements of information required by the administrative document, and the nature of the information items must be identified by a number corresponding to the relative box number on the administrative document. ►M1 The document shall be marked conspicuously with the following indication: ‘Commercial accompanying document for the movement of products subject to excise duty under duty suspension’. ◄

([1]) OJ No L 76, 23. 3. 1992, p. 1.

▼M1

Article 2a

1. In cases where the accompanying document is drawn up by an electronic or automatic dataprocessing system, the competent authorities may authorize the consignor not to sign the document but to replace the signature by the special stamp shown in Annex II. Such authorization shall be subject to the condition that the consignor has previously given a written undertaking to those authorities that he will be liable for all risks inherent in intra-Community movements of products subject to excise duty under duty-suspension arrangements involving consignments which travel under cover of an accompanying document bearing such special stamp.

▼A1

2. Accompanying documents drawn up in accordance with paragraph 1 shall contain in that part of Box 24 which is reserved for the consignor's signature, one of the following indications:

— Dispensa de firma

— Podpis prominut

— Fritaget for underskrift

— Freistellung von der Unterschriftsleistung

— Allkirjanõudest loobutud

— Δεν απαιτείται υπογραφή

— Signature waived

— Dispense de signature

— Dispensa dalla firma

— Derīgs bez paraksta

— Parašo nereikalaujama

— Aláírás alól mentesítve

— Firma mhux meħtieġa

— Van ondertekening vrijgesteld

— Z pominięciem podpisu

— Dispensa de assinatura

— Podpis sa nevyžaduje

— Opustitev podpisa.

▼M1

3. The special stamp referred to in paragraph 1 shall be placed in the upper right corner of Box A of the administrative accompanying document or, plainly visible, in the corresponding Box of a commercial document. The consignor may also be authorized to pre-print the special stamp.

▼B

Article 3

Where products subject to excise duty are moved in fixed pipelines the Member States involved may, by mutual agreement, authorize the type and quantity of goods moved between the consignor tax warehouse and the consignee tax warehouse to be reported by computerized procedures which will replace the accompanying document. Such arrangement should be sufficient to ensure that all the data necessary for inventory control and for collection of duty are provided.

Article 4

The consignee, if required by the competent authorities of the Member State of destination, shall annotate the fourth copy of the accompanying document with the same certification of receipt as on the third copy (copy for return) and shall make it available to the competent authorities to which he reports in accordance with their instructions.

▼B

Article 5

This Regulation shall enter into force on 1 January 1993.

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

▼M1

ANNEX

EUROPEAN COMMUNITY
PRODUCTS SUBJECT TO EXCISE DUTY

ADMINISTRATIVE ACCOMPANYING DOCUMENT

1 — **Copy for the consignor** — **1**

1 Consignor ☐

2 Consignor's excise No. | 3 Reference No.

4 Consignee's excise No. | 5 Invoice No.

6 Invoice date

7 Consignee

8 Competent authority at dispatch

7a Place of delivery

10 Guarantee

9 Transporter

12 Country of dispatch | 13 Country of destination

11 Other transport details

14 Tax representative

15 Place of dispatch | 16 Date of dispatch

17 Journey time

18a Marks and numbers, No. and kind of packages, description of goods		19a Commodity code (CN code)	
		20a Quantity	21a Gross weight (kg)
			22a Net weight (kg)
18b Marks and numbers, No. and kind of packages, description of goods		19b Commodity code (CN code)	
		20b Quantity	21b Gross weight (kg)
			22b Net weight (kg)
18c Marks and numbers, No. and kind of packages, description of goods		19c Commodity code (CN code)	
		20c Quantity	21c Gross weight (kg)
			22c Net weight (kg)

23 Certificates (certain wines and spirits, small breweries and distilleries)

A Record of control. For use by competent authority

continue on reverse (copies 2, 3 and 4)

24 Boxes 1–22 certified correct

Signatory's company and telephone No.

Name of signatory

Place and date

Signature

▼M1

EXPLANATORY NOTES

Reserve of copy 1

1. General

1.1. The Accompanying Administrative Document is required for excise purposes in accordance with the provisions of Articles 18 and 19 of Council Directive 92/12/EEC of 25 February 1992.

1.2. The document must be completed legibly and in a manner that makes entries indelible. Information may be pre-printed. No erasures or overwriting are permitted.

1.3. The general specification of the paper to be used and the measurement of boxes is as laid down in the Official Journal of the European Communities No. C 164/3 dated 1. 7. 89.

The paper is to be white for all copies with the size 210 millimetres by 297 millimetres with a maximum tolerance of 5 millimetres less or 8 millimetres more with regard to their length.

1.4. Any unused space in boxes 18a to 22c is to be lined through so that nothing can be added. Three separate descriptions of merchandise may be entered which must be of the same excise category. The categories are mineral oils, tobacco products, and alcohol/alcoholic beverages.

1.5. The accompanying document comprises four copies:

copie 1. to be retained by the consignor.
copie 2. to be retained by the consignee.
copie 3. to be returned by the consignor to discharge the movement with, if required, the certificate or endorsement of the fiscal authority of the Member State of destination.
copie 4. to be made available to the competent authority in the Member State of destination by the consignee.

The competent authority in the Member State of dispatch may require to be provided with an additional copy of the document.

1.6. Copies 2, 3 and 4 must accompany the goods during the movement.

1.7. In cases where this document is utilised for movement using fixed pipelines copies 2, 3 and 4 are to be sent to the consignee by the fastest means avaible to the dispatching warehousekeeper. In all cases the document is to arrive at the place of delivery within 24 hours of receipt of the goods to which it relates.

2. Headings

Box 1. Consignor: the full name, and adress.

Box 2. Consignor's excise number: the excise registration number accorded to the consignor by his fiscal authority must be indicated.

Box 3. Reference number: a reference number which identifies the consignment in the records of the consignor (for example, the invoice number may be used for this purpose).

Box 4. Consignee's excise number: in the case of an authorized warehousekeeper or a registered trader, the excise registration number must be indicated. In the case of a non-registered trader, the authorization number of the consignment accorded by his fiscal authority is to be indicated.

Box 5. Invoice number: the number of the invoice relating to the goods. If the invoice has not been allocated the number of the delivery note or other transport document should be given.

Box 6. Invoice date: the date of the document shown in box 5.

Box 7. Consignee: the full name, address and in the case where the consignee is a non-registered trader, the VAT identification number. For goods to be exported the person acting for the consignor at the place of export or shipment should be indicated.

Box 7a. Place of delivery: the actual place of delivery if the goods are not to be delivered to the address indicated in Box 7. For goods to be exported the notation "EXPORT OUTSIDE THE COMMUNITY" is to be made together with the place of export. For goods which are subsequently to be placed under a community customs procedure (other than release for free circulation) the notation "UNDER CUSTOMS PROCEDURE" is to be made together with the place where the goods enter customs control.

Box 8. Competent authority at dispatch: the name and address of the competent authority responsible for excise control at the place of dispatch.

Box 9. Transporter: the name and address of the person responsible for aranging the first movement, if different from the consignor.

Box 10. Guarantee: identify the party or parties responsible for arranging the guarantee. Only "consignor", "transporter" or "consignee" need be entered, as appropriate.

Box 11. Other transport details: any additional information, e.g. name of any subsequent transporter, means of transport, registration number of means of transport, and the number, type and identification of any commercial seals.

Box 12. Country of dispatch: the Member State where the movement commences. An abbreviation is to be used.

►(1)

BE Belgium	ES Spain	LT Lithuania	PL Poland
CZ Czech Republic	FR France	LU Luxemburg	PT Portugal
DK Denmark	IE Ireland	HU Hungary	SI Slovenia
DE Germany	IT Italy	MT Malta	SK Slovakia
EE Estonia	CY Cyprus	NL Netherlands	FI Finland
GR Greece	LV Latvia	AT Austria	SE Sweden
			GB United Kingdom

◄

Box 13. Country of destination: the final Member State of the movement. Abbreviations, as applied in box 12, are to be used.

Box 14. Tax representative: if the consignor has appointed a tax representative in the Member State of destination, his name, address, VAT identification number and excise number (if appropriate) are to be entered in this box.

Box 15. Place of dispatch: the authorization number (if any) of the warehouse.

Box 16. Date of dispatch: the date, and if so required by the competent authorities at departure, the hour at which the goods leave the consignor's warehouse.

Box 17. Journey time: the normal period of time necessary for the journey taking into account the means of transport and the distance involved.

Box 18a. Packages, and description of goods: the marks and numbers of external packages, e.g. containers; the number of internal packages, e.g. cartons; and the commercial description of the goods.

The description may be continued on a separate sheet attached to each copy. A packing list could be used for this purpose.

Alcohol and alcoholic beverages other than beer must have the alcoholic strength shown (precentage by volume at 20° C).

Beer is to be shown at either degrees Plato or alcohol percentage by volume at 20° C, or both, in accordance with the requirement of the Member State of destination and the Member State of dispatch. Mineral oils must show the density at 15° C.

Box 19a. Commodity code: the CN code.

Box 20a. Quantity:

- the number of items, expressed in thousands, (cigarettes),
- the net weight (cigars and cigarillos),
- litres of product at 20° C to two decimal places (alcohol and alcoholic beverages),
- litres at 15° C (mineral oils except heavy fuel oil).

Box 21a. Gross weight: the gross weight of the consignment.

Box 22a. Net weight: the weight of the excise products without packaging is to be given in respect of alcohol and alcoholic beverages, mineral oils, and for all tobacco products except cigarettes.

Boxes 18b to 22b and 18c to 22c to be used when the consignment contains goods of a different description to those in boxes 18a to 22a.

Box 23. Certificates: this space is reserved for certain certificates which are required on Copy 2 only.

1. In the case of certain wines, certification relating to the origin and quality of the products should, where necessary, be indicated in accordance with the relevant Community legislation.
2. In the case of certain spirit drinks certification relating to the place of production which is required under the relevant Community legislation should be indicated.
3. Beer brewed by an independent small brewery, as defined in the specific Council directive relating to the structures of excise duties on alcohol and alcoholic beverages, for which it is intended to claim a reduced rate of excise duty in the Member State of destination should be certified by the consignor in the following terms:

   'It is hereby certified that the product described has been brewed by an independent small undertaking with a production in the previous year of .....hectolitres of beer'.
4. Ethyl alcohol produced by a small distillery, as defined in the specific Council Directive relating to the structures of excise duties on alcohol and alcoholic beverages, for which it is intended to claim a reduced rate of excise duty in the Member State of destination should be certified by the consignor in the following terms:

   'It is hereby certified that the product described has been produced by a small undertaking with a production in the previous year of ..... hectolitres of pure alcohol'.

Box 24. Signatory's company, etc.: the document is to be completed by, or on behalf of, the consignor. The company of the signatory to the document is to be identified. The document must be signed unless the consignor has been authorized to replace the signature by a special stamp. In such a case the endorsement „SIGNATURE WAIVED" should be entered.

BOX A Record of control: the competent authorities shall record the controls applied on copies 2, 3 and 4. If the space is insufficient on the front of the document the record may be continued on the reverse. All comments shall be signed, dated and stamped by the responsible official.

When goods enter a customs regime the controls applied are to be recorded by the responsible official. The special stamp to be used when a waiver of signature has been authorized shall also be entered in the upper right corner of Box A.

BOX B If, during the movement, the destination of the goods is changed from that indicated in boxes 7 or 7a the consignor or his agent must indicate the new place of delivery in Box B. Furthermore, the consignor is obliged to immediately notify the change of place of delivery to his competent authorities.

BOX C Certificate of receipt: to be given by the consignee. In cases where there is fiscal control of receipt of goods into a warehouse, or where goods are exported or placed under a community customs procedure (other then release for free circulation), a certificate is required from the fiscal authority or customs office, as appropriate. It is recommended that the receipt of the goods should also be certified on the reverse of copy 2 which is to be retained by the consignee. Thus, in the case of an eventual loss of copy 3 on its way back to the consignor, the consignor's claim to discharge the movement could easily be fulfilled by sending a copy of the certificate on copy 2.

▼M1

EUROPEAN COMMUNITY
PRODUCTS SUBJECT TO EXCISE DUTY

ADMINISTRATIVE ACCOMPANYING DOCUMENT

2 — Copy for the consignee — 2

1 Consignor ☐

2 Consignor's excise No. | 3 Reference No.

4 Consignee's excise No. | 5 Invoice No.

6 Invoice date

7 Consignee

8 Competent authority at dispatch

7a Place of delivery

10 Guarantee

9 Transporter

12 Country of dispatch | 13 Country of destination

11 Other transport details

14 Tax representative

15 Place of dispatch | 16 Date of dispatch

17 Journey time

18a Marks and numbers, No. and kind of packages, description of goods	19a Commodity code (CN code)	
	20a Quantity	21a Gross weight (kg)
		22a Net weight (kg)
18b Marks and numbers, No. and kind of packages, description of goods	19b Commodity code (CN code)	
	20b Quantity	21b Gross weight (kg)
		22b Net weight (kg)
18c Marks and numbers, No. and kind of packages, description of goods	19c Commodity code (CN code)	
	20c Quantity	21c Gross weight (kg)
		22c Net weight (kg)

23 Certificates (certain wines and spirits, small breweries and distilleries)

A Record of control. For use by competent authority

continue on reverse (copies 2, 3 and 4)

24 Boxes 1–22 certified correct

Signatory's company and telephone No.

Name of signatory

Place and date

Signature

▼M1

Reserve of copy 2

B CHANGE OF PLACE OF DELIVERY

New address:

The authorities mentioned in box 8 must be informed immediately

Name of signatory: Signature

Place and date:

C CERTIFICATION OF RECEPTION OR EXPORTATION

☐ Goods received by consignee

Date ..... Place ..... Reference No. .....

Description of goods	Excess	Shortage

☐ Consignment checked

☐ Goods exported* / placed under a community customs procedure (other then release for free circulation)* date .....

Means of transport .....

☐ Name of signatory .....

Signatory's company .....

Place / date .....

Signature

☐ Fiscal authority or Customs office

Name

Address

Endorsement by fiscal authority (if required) or Customs office

* delete inapplicable

A Record of control (continued)

▼M1

EUROPEAN COMMUNITY
PRODUCTS SUBJECT TO EXCISE DUTY

ADMINISTRATIVE ACCOMPANYING DOCUMENT

3 — **Copy for return to consignor** — **3**

1 Consignor ☐		**2** Consignor's excise No.	**3** Reference No.
		4 Consignee's excise No.	**5** Invoice No.
		6 Invoice date	
7 Consignee **7a** Place of delivery		**8** Competent authority at dispatch	
		10 Guarantee	
9 Transporter		**12** Country of dispatch	**13** Country of destination
11 Other transport details		**14** Tax representative	
15 Place of dispatch	**16** Date of dispatch	**17** Journey time	

18a Marks and numbers, No. and kind of packages, description of goods		**19a** Commodity code (CN code)	
		20a Quantity	**21a** Gross weight (kg) **22a** Net weight (kg)
18b Marks and numbers, No. and kind of packages, description of goods		**19b** Commodity code (CN code)	
		20b Quantity	**21b** Gross weight (kg) **22b** Net weight (kg)
18c Marks and numbers, No. and kind of packages, description of goods		**19c** Commodity code (CN code)	
		20c Quantity	**21c** Gross weight (kg) **22c** Net weight (kg)

23 Certificates (certain wines and spirits, small breweries and distilleries)

A Record of control. For use by competent authority continue on reverse (copies 2, 3 and 4)	**24** Boxes 1–22 certified correct Signatory's company and telephone No. Name of signatory Place and date Signature

▼M1

Reserve of copy 3

B CHANGE OF PLACE OF DELIVERY

New address:

The authorities mentioned in box 8 must be informed immediately

Name of signatory: Signature

Place and date:

C CERTIFICATION OF RECEPTION OR EXPORTATION

☐ Goods received by consignee

Date ..... Place ..... Reference No. .....

Description of goods	Excess	Shortage

☐ Consignment checked

☐ Goods exported* / placed under a community customs procedure (other then release for free circulation)* date ..... Means of transport .....

☐ Name of signatory ..... Place / date .....

Signatory's company ..... Signature

.....

☐ Fiscal authority or Customs office

Name

Address

Endorsement by fiscal authority (if required) or Customs office

* delete inapplicable

A Record of control (continued)

▼M1

EUROPEAN COMMUNITY
PRODUCTS SUBJECT TO EXCISE DUTY

ADMINISTRATIVE ACCOMPANYING DOCUMENT

4 — **Copy for the country of destination**

1 Consignor

2 Consignor's excise No. | 3 Reference No.

4 Consignee's excise No. | 5 Invoice No.

6 Invoice date

7 Consignee

8 Competent authority at dispatch

7a Place of delivery

10 Guarantee

9 Transporter

12 Country of dispatch | 13 Country of destination

11 Other transport details

14 Tax representative

4

15 Place of dispatch | 16 Date of dispatch

17 Journey time

18a Marks and numbers, No. and kind of packages, description of goods		19a Commodity code (CN code) 20a Quantity 21a Gross weight (kg) 22a Net weight (kg)
18b Marks and numbers, No. and kind of packages, description of goods		19b Commodity code (CN code) 20b Quantity 21b Gross weight (kg) 22b Net weight (kg)
18c Marks and numbers, No. and kind of packages, description of goods		19c Commodity code (CN code) 20c Quantity 21c Gross weight (kg) 22c Net weight (kg)

23 Certificates (certain wines and spirits, small breweries and distilleries)

A Record of control. For use by competent authority

continue on reverse (copies 2, 3 and 4)

24 Boxes 1–22 certified correct

Signatory's company and telephone No.

Name of signatory

Place and date

Signature

▼M1

Reserve of copy 4

B CHANGE OF PLACE OF DELIVERY

New address:

The authorities mentioned in box 8 must be informed immediately

Name of signatory: Signature

Place and date:

C CERTIFICATION OF RECEPTION OR EXPORTATION

☐ Goods received by consignee

Date ..... Place ..... Reference No. .....

Description of goods	Excess	Shortage

☐ Consignment checked

☐ Goods exported* / placed under a community customs procedure (other then release for free circulation)* date ..... Means of transport .....

☐ Name of signatory ..... Place / date .....

Signatory's company ..... Signature

☐ Fiscal authority or Customs office

Name

Address

Endorsement by fiscal authority (if required) or Customs office

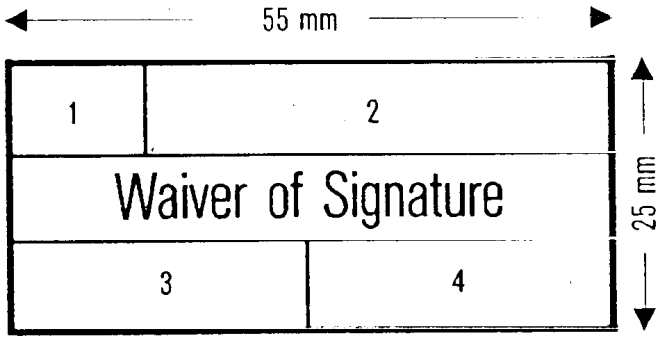
* delete inapplicable

A Record of control (continued)

▼M1

ANNEX II

Special Stamp



1. Coat of arms or any other signs or letters characterizing the Member State
2. Competent fiscal authority
3. Consignor
4. No. and date of authorization