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WORKING PAPER
FOR OFFICIAL USE ONLY

COMMITTEE ON EXCISE DUTY

Use by the Member States of the optional provisions of Chapters IV and V of Directive (EU) 2020/262 concerning the movement of excise goods and of the optional data in Annex I of Commission Delegated Regulation (EU) 2022/1636

DOCUMENT HISTORY

| Rev. | Date | Description | Action(*) | Pages |
|-------------|-------------|---|------------------|-----------------------|
| 0 | 10/11/2009 | Creation of the document. | I | All |
| 1 | 03/03/2010 | Update concerning BE (p.6 and 12), EE (p.15), HU (p.4 and 6), LV (p.4, 5, 7 and 15), NL (p.4, 5, 7 and 12), PT (p.4, 5, 7 and 9), SE (p.14) and SI (p.5, 7, 9 and 13). | A | All |
| 2 | 14/10/2010 | Update concerning BE (p. 6), BG (p. 4, 5, 6 and 17), CZ (p. 5, 6, 10, 13 and 15), DE (p. 5, 11, 12 and 13), EL (p. 4, 5, 6, 8, and 10), FR (p. 6), IE (p. 4 and 11), LT (p. 4, 6, 9, 13 and 15), LU (p. 4 and 15), PL (p. 4, 8, 9, 10 and 11), RO (p. 4, 5, 7, 10, 12, 13 and 14), SI (p.15), SK (p. 12) and UK (p. 4 and 9). | A | All |
| 3 | 05/11/2010 | Update concerning LU . | A | 14 and 15 |
| 4 | 26/11/2010 | Update concerning MT . | A | 4, 5, 7, 9, 13 and 17 |
| 5 | 12/10/2011 | Update concerning AT (p. 5, 14 and 16), DE (p. 5, 15 and 16), DK p. 4, 5, 9, 12, 13, 14, 16, 17 and 18), EL (p. 18), ES (p. 5, 15 and 18), FI (p. 13), FR (p. 5, 13 and 14), IE (p. 5), IT (p. 4, 5, 9, 11, 12, 16 and 18), LU (p. 5, 14 and 15), LV (p. 7), NL (p. 14), SK (p. 8). | A | |
| 6 | 15/12/2011 | Update concerning NL . | A | 5 |
| 7 | 10/04/2012 | Update concerning LV . | A | 5 and 14 |
| 8 | 09/10/2013 | Update concerning BE (p.12 and 13) | A | 12 and 13 |
| 9 | 17/02/2014 | Update concerning SE | A | 15 and 16 |
| 10 | 10/02/2023 | Update concerning the entry into force of Council Directive (EU) 2020/262, Delegated Regulation (EU) 2022/1636 and to reflect the withdrawal of the UK from the EU. Update does not include information from BG and ES . | A | All |

(*) Action: I = Insert; R = Replace; A = Alteration

1. INTRODUCTION

This working paper gives an overview of:

- How the Member States intend to make use of the optional provisions of Chapter IV (Articles 16 to 31) of Directive (EU) 2020/262 concerning the movement of excise goods under suspension of excise duty (**ANNEX 1**). How the Member States intend to make use of the optional provisions of Chapter V (Articles 32 to 46) of Directive (EU) 2020/262 concerning the movement and taxation of excise goods after release for consumption (**ANNEX 2**). Member States' comments regarding the conditions of application of these optional provisions and any other remarks made are listed in **ANNEX 3**.
- Whether or not the Member States intend to make required certain optional data of the electronic administrative document (e-AD) and the electronic simplified administrative document (e-SAD) listed in Annex I, Table 1 of Commission Delegated Regulation (EU) 2022/1636, (**ANNEX 4**).

2. DISCLAIMER

The information provided in **ANNEX 1, 2, 3** and **4** is not legally binding. It is published for information only. Member States' national laws and regulations are the only legal source to be referred to.

| Use by the Member States of the optional provisions of Chapter IV (Articles 16 to 31) of Directive (EU) 2020/262 concerning the movement of excise goods under suspension of excise duty | | | | | |
|---|--|--|--|--|--|
| | Option 1 | Option 2 | Option 3 | Option 4 | Option 5 |
| | Article 16(4) | Article 17(3) | Article 17(5) | Article 17(5) | Article 22(1) |
| | Will you allow direct delivery (goods are supplied directly to a place designated by the warehousekeeper or the registered consignee, other than temporary registered consignee, in the MS of destination)?⁽²⁾ | Will you allow that the guarantee is provided by another person than the consignor? | Will you waive the guarantee for movements which take place entirely on your territory? | Will you waive the guarantee, in agreement with the other concerned MS, for movements by sea? | Will you authorise the consignor of energy products transported by sea or inland waterways to omit the data concerning the consignee in the e-AD? |
| BE | Y ⁽¹⁾ | N ⁽¹⁾ | N | Y ⁽¹⁾ | Y ⁽¹⁾ |
| BG | Y ⁽¹⁾ | N | N | N | N |
| CZ | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | N | N |
| DK | Y ⁽¹⁾ | N ⁽¹⁾ | N ⁽¹⁾ | N ⁽¹⁾ | Y |
| DE | N | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | Y |
| EE | Y ⁽¹⁾ | N | N | N | N |
| IE | Y ⁽¹⁾ | N | N | N ⁽¹⁾ | Y |
| EL | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | N | Y |
| ES | Y(1) | N(1) | N(1) | N | Y |
| FR | Y ⁽¹⁾ | N | N | N | Y |
| HR | Y ⁽¹⁾ | Y ⁽¹⁾ | N ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ |
| IT | N | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | Y |
| CY | Y ⁽¹⁾ | Y ⁽¹⁾ | N | N | Y |
| LV | Y ⁽¹⁾ | N | N | N | Y |
| LT | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | N | Y |
| LU | Y ⁽¹⁾ | Y ⁽¹⁾ | N | N ⁽¹⁾ | N |
| HU | N | Y ⁽¹⁾ | N | N | N |
| MT | Y ⁽¹⁾ | Y ⁽¹⁾ | N | Y | N |
| NL | Y ⁽¹⁾ | Y ⁽¹⁾ | N | Y ⁽¹⁾ | Y |
| AT | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | N | N |
| PL | N | Y ⁽¹⁾ | N | N | Y |
| PT | Y ⁽¹⁾ | Y ⁽¹⁾ | N | Y | Y |
| RO | Y ⁽¹⁾ | Y | N | Y ⁽¹⁾ | Y ⁽¹⁾ |
| SI | Y ⁽¹⁾ | Y ⁽¹⁾ | N | N | N |
| SK | N | Y ⁽¹⁾ | N | Y ⁽¹⁾ | N |
| FI | Y ⁽¹⁾ | N | N | N ⁽¹⁾ | Y |
| SE | Y(1) | N | N | Y | Y |
| XI | Y(1) | Y | Y(1) | Y(1) | Y |

Y - Yes; N - No; ND – Not yet decided; NA – Info not yet available

⁽¹⁾ See ANNEX 3 for comments regarding the conditions of application of these optional provisions and other remarks

⁽²⁾ Member States allowing direct delivery, which will apply the guideline of the Excise Committee of 15 January 2010 providing for the possibility to replace the address data in boxes 7c, 7e and 7f of the e-AD of the place of direct delivery with a code are: AT, BE, CY, DK, IE, LV, NL, SE, SI, HR.

| Use by the Member States of the optional provisions of Chapter IV (Articles 16 to 31) of Directive (EU) 2020/262 concerning the movement of excise goods under suspension of excise duty | | | | |
|---|--|--|--|---|
| | Option 6 | Option 7 | Option 8 | Option 9 |
| | Article 23 | Article 23 | Article 30 | Article 31 |
| | As MS of dispatch, will you allow that a consignor splits a movement of energy products into two or more movements? | Will you allow that a movement of energy products under suspension of excise duty that began in another MS is split into two or more movements on your territory? | Will you simplify the procedures for movements of excise goods which take place entirely on your territory? | Will you make use of the option, in agreement with the other MS concerned, to establish simplified arrangements for frequent and regular movements between your MS and other MS? |
| BE | N | N | Y ⁽¹⁾ | Y ⁽¹⁾ |
| BG | N | N | N | N |
| CZ | N | N | Y ⁽¹⁾ | Y |
| DK | Y | Y | Y ⁽¹⁾ | N ⁽¹⁾ |
| DE | Y ⁽¹⁾ | Y | Y ⁽¹⁾ | Y ⁽¹⁾ |
| EE | N | N | N | N |
| IE | Y | Y | Y ⁽¹⁾ | Y ⁽¹⁾ |
| EL | N | N | N | N |
| ES | N ⁽¹⁾ | N | Y ⁽¹⁾ | ND ⁽¹⁾ |
| FR | Y ⁽¹⁾ | Y ⁽¹⁾ | N | Y ⁽¹⁾ |
| HR | N | N | Y ⁽¹⁾ | Y ⁽¹⁾ |
| IT | N | N | N | Y ⁽¹⁾ |
| CY | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | N |
| LV | N | N | N | N |
| LT | Y ⁽¹⁾ | Y | N | Y ⁽¹⁾ |
| LU | N | N | Y(1) | Y(1) |
| HU | N | Y | Y ⁽¹⁾ | N |
| MT | Y ⁽¹⁾ | Y | N | N |
| NL | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ |
| AT | N | N | Y ⁽¹⁾ | ND ⁽¹⁾ |
| PL | Y | Y | N | N |
| PT | Y ⁽¹⁾ | NA | N | N |
| RO | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | Y |
| SI | N | N | Y ⁽¹⁾ | N |
| SK | N | N | Y ⁽¹⁾ | Y ⁽¹⁾ |
| FI | N | Y | Y ⁽¹⁾ | N |
| SE | Y ⁽¹⁾ | Y | Y ⁽¹⁾ | ND |
| XI | Y | Y | Y ⁽¹⁾ | Y |

Y - Yes; N - No; ND – Not yet decided; NA – Info not yet available

⁽¹⁾ See ANNEX 3 for comments regarding the conditions of application of these optional provisions and other remarks

| | Use by the Member States of the optional provisions of Chapter V (Articles 32 to 46) of Directive (EU) 2020/262 concerning the movement and taxation of excise goods after release for consumption | | | |
|----|---|---|--|---|
| | Option 10 | Option 11 | Option 12 | Option 13 |
| | Article 35(3) | Article 35(8) | Article 41 | Article 42 |
| | Will you allow that the guarantee is provided by another person than the consignee? | Will you give a temporary certification to private individuals acting as consignors or consignees when excise goods are delivered for commercial purposes under Article 33(2)? | Will you make use of the option, in agreement with the other MS or MSs concerned, to establish simplified procedures for movements between two or more MSs? | Will you make use of the option, in agreement with the other MS concerned, to simplify requirements where excise goods are moved frequently and regularly from a place where they are released for consumption in the territory of a Member State and moved to a place of destination in the territory of that Member State via the territory of another Member State? |
| BE | N ⁽¹⁾ | N | N | Y ⁽¹⁾ |
| BG | - | - | - | - |
| CZ | Y ⁽¹⁾ | N | N | N |
| DK | N | Y | ND | N ⁽¹⁾ |
| DE | Y | Y | Authorisation is available | Authorisation is available |
| EE | N | N | N | N |
| IE | N | Y | Y | Y |
| EL | Y ⁽¹⁾ | Y ⁽¹⁾ | N | N |
| ES | - | - | - | - |
| FR | N | Y ⁽¹⁾ | N | N |
| HR | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ | Y ⁽¹⁾ |
| IT | N | N | N | N |
| CY | Y | Y | N | N |
| LV | N | N | N | N |
| LT | Y ⁽¹⁾ | N | Y ⁽¹⁾ | N |
| LU | Y | Y | Y | Y |
| HU | Y | N | N | N |
| MT | Y | Y | N | N |
| NL | Y | Y | Y | Y |
| AT | Y ⁽¹⁾ | Y | N | ND ¹⁾ |
| PL | Y | N | N | N |
| PT | Y | Y | NA | NA |
| RO | Y ¹ | Y | Y ¹ | Y |
| SI | Y ⁽¹⁾ | Y ⁽¹⁾ | N | N |
| SK | N | N | N | N |
| FI | N | Y(1) | NA | NA(1) |
| SE | N | Y | ND ⁽¹⁾ | ND ⁽¹⁾ |
| XI | Y | Y | N | ND |

Y - Yes; N - No; ND – Not **yet** decided; NA – Info not **yet** available

⁽¹⁾ See **ANNEX 3** for comments regarding the conditions of application of these optional provisions and other remarks

Member States' comments regarding the conditions of application of the optional provisions listed in ANNEX 1 and 2 and any other remarks made by them

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| Option 1: Article 16(4) of Directive (EU) 2020/262 – Direct delivery |
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BE: As a general rule, direct delivery will only be allowed to places specified in the authorisation of the warehousekeepers or registered consignees. Additional conditions are determined in a royal decree.

BG: Direct delivery will be allowed for authorized warehouse keepers and only for energy products.

CZ: Direct delivery is allowed to the places of direct delivery specified in the authorisation of the warehousekeepers or registered consignees

DK: We grant a general authorisation.

EE: Excise goods can be received in the place of direct delivery upon permission of the Tax and Customs Board. Direct delivery is allowed only in exceptional cases taking account reasoning and possibility to measure quantity of product in the place of direct delivery.

Activity licence of registered consignee grants the right to receive excise goods at the location accepted by the Tax and Customs Board. If a registered trader does not have a place of business, then this licence grants the right to receive goods under the excise suspension arrangement at a location of which the Tax and Customs Board is notified.

IE: Direct delivery will is allowed only when carried out in strict compliance with conditions set out in national secondary legislation. These conditions include the requirement for advance notification to Revenue of each consignment with details sufficient to identify and control each movement as appropriate.

EL: Direct delivery has not been applied in our country yet. Specific conditions for its application have not been determined yet with the relevant ministerial decree.

ES: Some of the conditions for authorising direct delivery:

a) We will authorise it on a case-by-case basis except for very specific situations involving certain consignors and consignees.

b) We will require a special account.

c) The goods must remain in the place of direct delivery for at least 24 hours, so that any checks required can be carried out.

FR: Only registered consignees can be authorized for direct delivery. A specific authorisation is given for each registered consignee who requests for it.

France does not apply the guideline of the Excise Committee of 15 January 2010 providing for the possibility to replace the address data in boxes 7c, 7e and 7f of the e-AD of the place of direct delivery with a code.

HR: Direct delivery can be granted to an authorised warehousekeeper or a registered consignee, upon request and if all requirements are met. There will be no general authorisation for direct delivery, instead each single place of direct delivery needs to be authorised by the competent customs office who grants the authorisation for direct delivery to the authorised warehousekeeper or the registered consignee. The places of

direct delivery will be specified in the authorisation of authorised warehousekeepers or registered consignees.

Croatia will use the possibility foreseen under guideline (CED 707) that codes will be attributed to the authorised places of direct delivery. With reference to that the consignee can opt on whether to use the codes or not.

- CY: The Director of Customs may allow, under certain conditions, the movement of excisable goods under suspension, to a place of direct delivery in the territory of the Republic, when this place has been designated by the authorised warehouse keeper or the registered consignee.
- LV: Direct delivery is only allowed to those authorised warehousekeepers and registered consignees whose rights to receive excise goods at such a place is determined in authorisation, upon request
- LT: It is applied the requirement to grant specified authorisations. A specific place of direct delivery must be agreed with the local tax administrator.
- LU: The following conditions will apply:
- a) Applicable to movements to a tax warehouse and to a registered consignee;
 - b) Only destined for a destination listed in the authorisation for direct delivery (all possible destinations are known to the administration);
 - c) The warehousekeeper or the registered consignee accepts that the quantity mentioned on the e-AD is the quantity that arrives at destination; this quantity is immediately entered in his accounts of stocks (entry + exit for release for consumption);
 - d) Additional conditions may be determined by the administration.
- MT: We allow direct delivery to all traders on the basis that the delivery will take place at the place specified on the authorisation.
- NL: Direct delivery will be allowed upon request of the authorised warehousekeeper or the registered consignee. The authorisation will not be specifying the places of direct delivery. The place of direct delivery must be the premises of a person who is a taxable person for VAT. For tobacco products direct delivery will only be allowed upon request of an authorised warehousekeeper.
- AT: Direct delivery will be allowed for registered consignees and for all excise product categories except tobacco products. The authorisation for direct delivery will be a general authorisation
- PT: We will allow authorised warehouse keepers to receive movements in excise duty suspension regime in a place of direct delivery, in alternative to their tax warehouse.
- RO: According to the present methodological norms, direct delivery is the place where the excisable products can be received - excepting manufacturing tobacco -, under an excise duties suspension arrangement from a tax warehouse or registered consignor from other member state and on condition that this place to be indicated by the consignee, respectively by the authorized warehouse keeper from Romania or by the registered consignee. The direct delivery of excisable products can take place if the following conditions are satisfied:
- a) the place of direct delivery shall be notified to the territorial customs authority by the authorised warehouse keeper or by the registered consignee before the dispatching of the excisable products from the member state of dispatch;

- b) the authorised warehouse keeper or the registered consignee accepts the quantity of products inscribed in the e-AD as being the quantity arrived at destination;
 - c) in the case of energy products, the territorial customs authority, as a rule, will be informed before 12 hours the products are arriving at the place of destination by the authorised warehouse keeper or by the registered consignee;
 - d) the excisable products must be kept at the place of direct delivery at least 24 hours for a possible inspection on behalf on the territorial customs authority.
- SI: Authorised warehousekeepers and registered consignees will have to apply for practising direct delivery. In the application they will have to provide us with the list of places (addresses) and persons (identification of actual consignees) intended for direct delivery. As MS of destination Slovenia will use the possibility foreseen with guideline (CED 707) that codes will be attributed to the authorised places of direct delivery.
- SK: Slovakia permits direct delivery for the excise goods to places announced by the economic operators and registered by local competent customs offices.
- FI: We will grant the authorisation upon request. We will not ask the place of direct delivery to be specified in the authorisation.
- SE: Sweden allow direct delivery to places the warehousekeeper or the registered consignee has reported in advance to the competent authority and which has been registered by the competent authority. It is possibly to report places for direct delivery to the competent authority either when the warehousekeeper or the registered consignee apply for an authorisation or later before the actor is to receive goods at such a place.
- XI: We will permit goods to be sent to a XI direct delivery address when consigned to a registered consignee, we do not require pre-notification of these addresses. In the case of supplies to a XI authorised warehousekeeper, we will only permit goods to be delivered to an approved tax warehouse address.

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| <p>Option 2: Article 17(3) of Directive (EU) 2020/262 – Person providing the guarantee, other than the consignor</p> |
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- BE: The possibility is legally foreseen in the law, however this is not foreseen in the implementing decrees. So in practice, the guarantee is always provided by the consignor.
- CZ: Upon the request of the authorised warehousekeeper of dispatch or the registered consignor the Customs office may authorise the transporter, or the owner of excise goods to provide the guarantee under the mutual consent in writing. A joint guarantee is possible as well.
- The guarantee shall be provided either by the deposit or transfer to the deposit account established by the Customs office for the purpose of the excise duty guarantee or by banking guarantee or by guarantee provided that the guarantor is authorised by the Customs office.
- DK: DK has not made use of the option in this provision.
- DE: In principle, the consignor must provide the guarantee. Upon request, it can however be allowed that the guarantee is provided by the consignee, the owner of the goods or the transporter. A joint guarantee is not possible.
- EL: The possibility the guarantee to be provided by another person than the consignor is allowed under certain circumstances. Relevant ministerial decree has not been issued yet.

- ES: The guarantee covering the risks inherent in intra-Community movement must be provided by the authorized warehouse keeper of dispatch or, where appropriate, the registered consignor.
- HR: The possibility is legally foreseen in line with Art. 17(3) of Council Directive (EU) 2020/262.
- IT: The guarantee may be provided by the owner of the goods, or by the transporter, instead of the authorised warehousekeeper of dispatch or the registered consignor, or it may be provided by the consignor jointly with the owner of the goods or with the transporter. Alternatively the guarantee may be provided by the consignee jointly with the authorised warehousekeeper of dispatch or the registered consignor.
- CY: When it is deemed necessary by the Director of Customs.
- LT: Upon the agreement between the Parties, the guarantee can be provided by the transporter (or the carrier), the owner of excise goods, by the consignee or all of them together.
- LU: In order to reduce administrative burden, we attribute a second excise number to this authorised warehousekeeper. This number is reserved to the movements for which the guarantee is provided by the transporter, the consignee, etc.
- HU: On request, the guarantee can be provided:
- a) jointly by the consignor and the transporter, or
 - b) instead of the consignor by the transporter, the consignee, or – if the consignor is not the owner of the goods – by the owner of the goods.
- MT: The guarantee may be raised by anyone as stated in the Directive, with the exception that the guarantee will be raised at a local bank only.
- NL: Guarantee may be provided by the transporter or the owner of the excise goods in stead of the authorised warehousekeeper of dispatch or the registered consignor ('in stead of' i.e. not jointly). In that case the guarantee must cover the amount of excise on the products which are being transported (i.e. there is a specific guarantee for the movement). In other cases there is no specific guarantee for the movement, but a global guarantee for the authorised warehousekeeper (for production, holding and dispatching under duty suspension arrangement).
- AT: The customs office responsible for the tax warehouse of dispatch or the registered consignor can, upon request, allow that the transporter provides the guarantee.
- PL: Tax warehouse keeper, registered consignee, registered consignor, entity who acquire excise goods from another member state with excise duty paid for commercial purposes, agent and tax representatives shall be obliged to provide a guarantee of excise duty payment in the amount covering the tax liability. However upon motion of mentioned entities, tax officer may accept a guarantee provided by the transporter or carrier, the owner of excise goods, the consignee (within suspension procedure), or jointly by two or more of these entities. Guarantee may be provided in the form of cash deposit, banker's or insurance guarantee or a cheque certified by legal person with their seat on the territory of the EC or territory of EFTA – part of European Economic Area Agreement, bill of exchange or other legal tender or real estate mortgage.
- PT: We will allow the guarantee to be provided by the consignor or by the carrier of the goods, on condition that the guarantor is established (for fiscal purposes) in Portugal.
- SI: Transporter or carrier, the owner of the excise goods, the consignee or joint guarantee of two or more persons listed above will also (under certain conditions) be allowed to

provide guarantee. Those guarantees will have to be previously approved and registered (entry of specific data) to the national “guaranty module”.

SK: On the territory of the Slovak Republic (tax territory), the guarantee can be provided:

a) in case of the movement under suspension of excise duty by

1) the authorised warehousekeeper who is

1a. the consignor on the tax territory

1b. the consignee in case of import to the tax territory

1c. the consignor in case of export from the tax territory

1d. the consignee when goods are in his ownership or

1e. the consignee on the tax territory instead of the consignor by agreement and with the consent of the customs authority

2. registered consignor or

3. transporter or by the consignee on the tax territory instead of the consignor by agreement and with the consent of the customs authority,

b) in case of the movement of excise goods exempted from the excise duty by user enterprise, which can be

1. the consignor on the tax territory

2. the consignee in case of import to the tax territory.

We will not allow that the guarantee is provided jointly by two or more guarantors due to possible risks.

XI: We will permit the Consignor, transporter or owner of goods to provide the guarantee. In this case “owner” means the owner of the goods when they left the dispatching warehouse.

| | |
|-----------------|---|
| Option 3 | Article 17(5) – Waiving of guarantee for movements entirely on the territory of a Member State |
|-----------------|---|

CZ: The guarantee is waived for movements under a duty suspension arrangement of energy products falling under CN codes 2710 12 11 to 2710 12 25, 2710 12 90, 1507 to 1518, 2707, 2709, 2710 1971 to 2710 1999, 2714, 2715, 2901, 2902, 2905 11 00, 3403, 3811, 3817, 3824 99 86, 3824 99 92, 3824 99 93, 3824 99 96, 3826 00 10 and 3826 00 90, intended for other purposes than as motor fuel or heating fuel or for the production of blends, if appropriate.

DK: DK requires a guarantee from all registered businesses.

DE: In principle, there exists no obligation to provide a guarantee for movements under duty suspension within the German tax territory. However, the consignor must provide a guarantee for the movement when the tax revenue might be at risk.

EL: The guarantee is waived only for movements of excise products which take place entirely on our territory and have zero excise duty rate (wine products).

ES: For movements within our territory of goods under a zero rate duty suspension arrangement (e.g. wine), technically speaking the guarantee is not waived but rather the amount of the guarantee is zero as there is no tax risk.

- HR: The guarantee shall be mandatory for the movements which take place entirely on the territory of the Republic of Croatia. A possibility to waive the guarantee is foreseen only in case of:
- the national movements of excise goods with excise duty rate EUR 0,00
 - the national movements originating from State Administration Bodies.
- IT: For movements of energy products under a duty suspension arrangement by sea or by fixed pipelines, the tax administration has the power to dispense from the obligation to provide a guarantee the reliable and solvent authorised warehousekeepers.
- LT: A possibility to waive the guarantee by the application of authorised warehousekeeper is foreseen in some cases according to risk analysis (i.e. in cases of movements of energy products by pipelines or when warehousekeeper satisfies the liability requirements that are indicated in the legislation).
- AT: The owner of the tax warehouse of dispatch or the registered consignor must provide guarantee for the movement, in case of indications that there is a risk for loss of excise duty. Where the tax warehouse guarantee is sufficient, it also covers the movement.
- XI: Conditions to be determined by the outcome of a full trade consultation exercise on financial securities that have recently been undertaken.

Option 4: Article 17(5) – Waiving of guarantee in agreement with the other Member State(s) for movements by sea

- BE: The possibility is legally foreseen in our national legislation.
- DK: As Member State of Dispatch we do require guarantees, but as Member State of Destination we will decide case by case
- DE: To the extent that there does not seem to be a tax risk, the consignor can be dispensed from the obligation to provide a guarantee in case energy products are transported by sea or by fixed pipelines, and to the extent that the other Member States concerned agree. It is a precondition to reach a bilateral/multilateral agreement between Germany and the concerned Member States.
- IE: Ireland does not consign energy products by pipeline
- HR: It is legally foreseen that in the case of movements of energy products under duty suspension arrangement within the Union by sea, the consignor can be dispensed from the obligation to provide a guarantee, where there is an agreement with the Member States involved (It is a precondition to reach a bilateral/multilateral agreement between Croatia and the concerned Member States)
- IT: For movements of energy products under a duty suspension arrangement by sea or by fixed pipelines, the tax administration has the power to dispense from the obligation to provide a guarantee the reliable and solvent authorised warehousekeepers and subject to agreement with the other Member States concerned
- LU: For movements by pipeline: YES.
- NL: The guarantee may be waived for both transport by sea and fixed pipelines for mineral oils sent from a tax warehouse in the Netherlands. However, for authorised warehousekeepers we apply a system of a global guarantee (for production, holding and dispatching under duty suspension arrangement). When fixing the amount of the global

guarantee the amount of excise duty represented by the quantity of excise goods transported in the above-mentioned way is taken into account.

- RO: The excisable energy products which are moved from Romania within the Community territory exclusively by sea or by fixed pipelines, in the case where there is an agreement with the member states involved, are not subject to provide the guarantee.
- SK: Waiving the guarantee for movements under a duty suspension arrangement by fixed pipelines from the Slovak Republic to Czech Republic; Conditions are laid down in the agreement.
- FI: We do require a fixed guarantee to be set during the registration procedures, but we do not allocate parts of that guarantee for consignments. We will use the guarantee if needed. in both cases; however the movements by fixed pipelines are outside of the EMCS system
- XI: Bulk intra –EU movements by sea or by pipeline (Directive 92/12/EEC - Art 15(3)).

Option 5: Article 22(1) – Unknown destination for movements of energy products

- BE: This option is legally foreseen in our national legislation. The consignor needs to fill in the data concerning the consignee as soon as these are known and at the very latest before the end of the movement.
- HR: This option is legally foreseen in our excise legislation.
- PL: In the case of movement of energy products under suspension of excise duty by sea, the data concerning a consignee shall be completed in the System as soon as the data are obtained, but no later than when the movement is completed.
- RO: In the case of intra-community movements of energy products under an excise duties suspension arrangement, by sea or inland waterways, the consignor warehouse keeper from Romania may not include in the e-AD the information related to consignee if these are not certainly known at the moment of forwarding the project of the e-AD, but only if this situation was previously notified to the territorial customs authority and accepted by this. The consignor warehouse keeper has the obligation to introduce the information related to consignee in the electronic system as soon as they are available, but not later than the moment of movement closure

Option 6: Article 23, first subparagraph – Will you allow splitting of a movement of energy products that began in your Member State?

- DE: The following conditions apply:
- the total quantity does not change following the splitting;
 - the subsequent movements must be movements under duty suspension as well;
- the conditions fixed by the competent authorities must be respected
- IE: There are so few consignments of this kind that it is not required nevertheless we have provided for it in our national legislation.
- ES: In the first transposition of the new Directive into Spanish law, Spain is not going to authorise the splitting of movements of goods. In future, depending on traders' needs, we may consider allowing splitting.
- FR: As soon as EMCS allows for splitting, we will adapt our legislation in order to ensure splitting will be possible, provided that:

- the Member State of destination permits such a procedure on its territory ;
- the total quantity of goods remains unchanged ;

the compliance with the conditions fixed by the competent authorities.

- CY: Under the conditions provided for, in Directive (EU) 2020/262 and under the terms and conditions the Director of Customs may impose.
- LV: It is decided not to maintain splitting operation of energy products anymore as of 13 February 2023 because Latvian traders do not use splitting procedure and maintaining of splitting operation in EMCS requires significant additional costs.
- LT: It is allowed to split the movement of energy products into two or more movements under the conditions as it is laid down in Article 23 of the Directive 2008/118/EC. The main requirement for splitting is that the splitting should be carried out before the confirmation that energy products were transmitted. One of the consignees after the splitting of the movement should be the same as it was indicated in the primary e-AD.
- MT: As for this option, splitting will occur under the conditions as specified in Directive 2008/118, the total quantity does not vary after splitting and that the movements remain under excise duty suspension.
- NL: NL will allow splitting in EMCS from Mc (1-1-2012) onwards.
- PL: A consignor may split a movement initiated in the national territory into two or more movements, provided that the total quantity of the products being moved does not change. However, such splitting is possible only for energy products moved by rail.
- PT: Under the conditions established in the Directive.
- RO: The territorial customs authority may allow to the consignor from Romania, tax warehouse and registered consignor to split a movement of energy products under an excise duties suspension arrangement in two or more movements, with the condition that the member state of destination allows such a procedure and the total quantity of excisable products remains unchanged.
- SE: Under the conditions set up in Article 23.

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| <p>Option 7: Article 23, second subparagraph – Will you allow splitting on your territory of a movement of energy products that began in another Member State?</p> |
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- FR: As soon as EMCS allows for splitting, we will adapt our legislation in order to ensure splitting will be possible. However, consignees must have the status of authorised warehousekeepers.
- CY: Upon the discretion of the Director of Customs, under certain terms and conditions as above.
- NL: NL will allow splitting in EMCS from Mc (1-1-2012) onwards.
- PL: Consignor may only split a movement of energy products transported by rail under suspension of excise duty into two or more movements.
- RO: With the condition that consignees from Romania comply with the requirements established through a specific national order.

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| <p>Option 8: Article 30 – Simplified procedures for national movements</p> |
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- CZ: Simplified procedure in the case of energy products – the movement under a duty suspension arrangement between two parts of one tax warehouse via fixed pipelines.
- The e-AD is not required in the case of movements of still wine under a duty suspension arrangement.
- DK: No internal use of e-ADs/EMCS.
- DE: The accompanying administrative document (AAD) can still be used for movements under duty suspension within the German tax territory until 31 December 2011
- Upon request it can be allowed to use simplified procedures, for example to waive the transport document (both AAD and e-AD) for movements under duty suspension within the German tax territory between two tax warehouses of the same warehouse keeper, provided if there does not seem to be a tax risk. This simplification is also possible for the transport of energy products via fixed pipelines within German tax territory..
- IE: From 13 February 2023 EMCS will begin to apply to movements of duty suspended movements of excisable products from third countries that are released for free circulation in the EU from the port of import in Ireland to the consignee tax warehouse also in Ireland. Other national movements, will continue for the time being to be carried out under our national paper-based procedures. Plans to extend the use of EMCS to these latter movements are at an advanced stage
- ES: Spain will probably simplify the procedures for certain national movements of goods under a duty suspension arrangement, such as movements between two establishments of the same holder.
- CY: Upon the discretion of the Director of Customs.
- LU: The possibility will be foreseen. Conditions will be determined by the administration.
- HU: Simplified procedures apply to the movement of mineral oils via pipelines. Simplified procedures for supplying mineral oils to aircrafts from airport tax warehouses
- NL: For movements of excise goods between authorised warehousekeepers in the Netherlands we allow the use of a so-called ‘monthly declaration’. This declaration replaces the (electronic) administrative document. This will be allowed upon request of the authorised warehousekeepers
- HR: For movements of excise goods between excise warehouses of the same authorised warehousekeeper, a simplified procedure may be granted (exemption from the conditions for electronic monitoring of such movement via EMCS; movements will take place under the prescribed paper document). This will be allowed upon request of the authorised warehousekeeper. Simplified procedures are also envisaged in other cases of national movements (e.g the energy products supplied for use as fuel for navigation or air navigation, where supply takes place within the port or airport; the energy products supplied to public bodies for use as fuel for air navigation; the movements of tobacco products, alcohol and alcoholic beverages from a tax warehouse to a customs warehouse).
- AT: No e-AD is required for movements of wine (sparkling wine and still wine) under excise duty suspension, which entirely take place within Austria.
- For frequent movements within one calendar day taking place between tax warehouses of the same warehouse keeper or between tax warehouses of different warehouse keepers belonging to the same company, the customs office in charge may permit the submission of a summary e-AD covering all movements occurring between these tax warehouses within one calendar day, provided that the tax warehouses in question are placed in close neighbourhood to each other and there does not seem to be any risk of tax losses.

For movements of energy products via fixed pipelines within the Austrian tax territory the customs offices in charge may authorise the consignor to submit the e-AD immediately after the movement (pumping) has finished; moreover, simplified procedures may be used replacing the use of e-AD.

No final decision has been taken concerning other possible simplifications

- RO: In the case of additives or products from biomass produced into tax warehouses for production of energy products and destined for additive operation or blending with energy products, to whom product code is not found in the List of excisable products codes, the movement of such products to other tax warehouses belonging to the warehouse keeper authorized for production of energy products or to another authorized warehouse keeper from Romania shall be performed under an excise duties suspension arrangement and shall contain the same information as from the paper e-AD.
- SI: EMCS will be used also for national movements in excise duty suspension arrangement where the economic operators could use also national authorisations which will simplify the procedures.
- SK: If the movement of excise goods under a duty suspension arrangement takes place entirely on the territory of the Slovak Republic and the customs authority of the consignor is also the customs authority of the consignee, the customs authority sends the electronic administrative document with administrative reference code directly to the consignee and the verified report of receipt is sent directly to the consignor.
- FI: We do allow that EMCS is used for movements of excise goods under a duty suspension arrangement, which take place entirely on our territory. Simplification of the procedure is allowed; in this case, we require a specified set of data to be entered in a document, which is accompanying the movement
- SE: Sweden makes use of the possibility which is set out in Article 30 to waive movements of energy products under a duty suspension arrangement which take place only on our territory from the requirement of electronic supervision (except when the movement is started at the place of import by a registered consignor).
- XI: Alcoholic liquors – no e-AD required for movements from production sites to other related premises under the same registration, licence etc. provided that the goods are accompanied by a prescribed document and the goods are not disposed of by the producer until the movement is complete.

Energy products – under consideration.

Tobacco –. no e-AD required for movements from production sites to other related premises under the same registration, licence etc. provided that the goods are accompanied by a prescribed document and the goods are not disposed of by the producer until the movement is complete.

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| Option 9: Article 31 – Simplifications for frequent and regular movements |
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- BE: The possibility is legally foreseen but the decision to implement this provision depends on discussion with the other Member State(s).
- CZ: Based on the bilateral agreement between the Slovak Republic and the Czech Republic simplifications under excise duty suspension arrangement for frequent and regular movements of energy products via pipelines.
- DK: For the time being we do not foresee to make use of the simplified procedure between Denmark and another Member State

- DE: The national law includes the possibility to reach agreements between Germany and other Member States for simplifications for frequent and regular movements of energy products under duty suspension between two or more Member states and for movements of energy products via pipelines.
- IE: There are no such simplified procedures at the moment, but we will consider introducing these if and when there is demand for such
- ES: This option has not been implemented in national provisions, but if some Member State would ask for it, an agreement could be considered.
- FR: In the area of energy products, all bilateral conventions signed between France and other Member States will apply (e.g. Belgium).
- HR: This option is legally foreseen in our excise legislation. Based on an agreement between the Republic of Croatia and another Member State, a simplified procedure may be granted where the same consignor often and on a regular basis dispatches excise goods under excise duty suspension arrangement to the same consignee, which includes movements by fixed pipelines.
- IT: The national legislation provides that in the case of frequent and regular movements of energy products, by sea or by fixed pipelines, to another Member State may to be established simplified arrangements in agreement with the other Member State concerned
- LT: If there is an agreement between the Lithuanian national administration and another Member State, all or certain energy products moved between the Republic of Lithuania and another Member State may be exempt from all or part of the requirements concerning the Intra-Community Movement of Excise Goods, laid down in the Law on Excise Duty.
- LU: The possibility will be foreseen. Conditions will be determined by the administration.
- NL: Since 1995 we allow for the so-called globalisation for frequent and regular movements under a duty suspension arrangement between Belgium and the Netherlands. Based on a bilateral agreement between Belgium and the Netherlands both MS allow for the use of a so-called 'weekly declaration'. This declaration replaces the AAD. This is allowed upon request of the authorised warehousekeepers. We would like to continue this simplified arrangement, which would mean that the 'weekly declaration' would replace the e-AD.
- AT: The Minister of Finance has been authorised by the legislator to conclude agreements with other Member States, to introduce simplifications where goods move frequently and regularly under duty suspension between two or more Member States
- RO: Includes movements through fixed pipelines. The situations and conditions regarding simplified procedures application follow to be analysed and laid down.
- SK: We will use the option of agreement with the Czech Republic in case of movements under a duty suspension arrangement by fixed pipelines from the Slovak Republic to Czech Republic
- SE: There is no such simplified procedure foreseen at the moment. A decision to implement the provision will be taken if, and when, simplified arrangements between Sweden and another Member State are in progress.

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| Option 10: Article 35 (3) – Person providing the guarantee, other than the consignee |
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- BE: The possibility is legally foreseen in the law, however this is not foreseen in the implementing decrees. So in practice, the guarantee is always provided by the consignee.

- CZ: Upon the request of the certified consignee the Customs office may authorise the transporter, the owner or certified consignor of excise goods to provide the guarantee under the mutual consent in writing. A joint guarantee is possible as well. The guarantee shall be provided by the deposit or transfer to the deposit account established by the Customs office for the purpose of the excise duty guarantee.
- DE: Yes — on request also carrier, owner or certified consignor — e.g. § 20a(5) SchaumwZwStG, § 15a Abs.5 EnergieStG.
- EL: The possibility that the guarantee is provided by a person other than the certified or temporarily certified consignee has not been implemented yet.
- HR: This option is legally foreseen in our excise legislation.
- AT: Upon application, the customs office can allow the certified consignor (code 1) or the transport trader (code 2) to provide the guarantee
- LT: If the Certified Consignor or Certified Consignee receives or sends the Duty Paid goods, the guarantee can be provided by the transporter (or the carrier), the owner of excise goods, by the consignor or consignee or all of them together.
- LU: The possibility will be foreseen. Conditions will be determined by the administration.
- HU: Instead of certified consignee the guarantee can be provided by:
- consignor;
 - transporter;
 - owner of the goods; or
 - abovementioned actors jointly.
- NL: Guarantee may be provided by the transporter or the owner of the excise goods or the certified consignor in stead of the certified consignee ('in stead of' i.e. not jointly). In that case the guarantee must cover the amount of excise on the products which are being transported
- PL: In the case of movement of excise goods with excise duty paid in the member state of dispatch, we allow to provide the guarantee by other persons than the certified consignee or jointly with him by the transporter or carrier, the owner of the excise goods, as well as by a natural or legal person registered by the competent authorities of a Member State of the EU that moved excise goods from the territory of a Member State to the territory of the country outside the excise duty suspension arrangement (the certified consignor registered in the member state of dispatch). The competent head of tax office shall accept the excise guarantee provided instead of consignee by one, several or all entities referred to above or jointly by any combination of those persons (including consignee) . Such guarantee may be provided in the form of a cash deposit, a bank or insurance guarantee, or a check certified by a legal person established in the territory of the EC or EFTA territory - part of the Agreement on the European Economic Area
- PT: In the case of the movement of products already introduced into consumption, we accept the following guarantees: consignor, consignee, carrier, owner of the goods and also any combination of these
- RO: The guarantee can be provided by the carrier, the owner of the excise goods, the certified shipper or, jointly, by any combination of two or more of these persons with or without the certified consignee
- SI: Transporter or carrier, the owner of the excise goods, the consignee or joint guarantee of two or more persons listed above will also (under certain conditions) be allowed to

provide guarantee. Those guarantees will have to be previously approved and registered (entry of specific data) to the national “guaranty module”.

XI: As well as the Certified Consignee, we will permit the Certified Consignor, transporter or owner of goods to provide the guarantee. In this case “owner” means the owner of the goods when they left the place of dispatch. We do not allow joint guarantees.

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| Option 11: Article 35 (8) – Temporary certification given to private individuals |
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DE: Yes — see e.g. § 34 (8) SchaumwZwStV, § 38 Abs. 11 EnergieStV

IE: We have fully implemented the article and will consider each application for such on a case by case basis.

EL: The possibility that a private individual can act as temporarily certified consignors or consignees has not been implemented yet.

FR: In that case, the delivered agreement is limited to one intra-UE movement.

LT: If there is an agreement between the Lithuanian national administration and another Member State, all or certain energy products moved between the Republic of Lithuania and another Member State may be exempt from all or part of the requirements concerning the Intra-Community Movement of Excise Goods, laid down in the Law on Excise Duty.

LU: The possibility will be foreseen. Conditions will be determined by the administration.

HU: Not allowed by national legislation.

NL: Certification is possible for private individuals when goods are delivered for commercial purposes under Article 33 (2).

PT: We will allow private individuals to register in order to send/receive goods previously released into consumption, for commercial purposes, but we will probably review our position in the future, depending on the experience gathered regarding this new provision.

SI: Private individuals who produces wine will be allowed to act as temporary certified consignors when, they will deliver wine for commercial purposes to another Member State.

FI: Electronic certification for a temporary certified consignor role for natural persons with commercial activity as a sole proprietorship is possible, otherwise we do not allow such registrations. Electronic certification for a temporary certified consignee role for private individuals is possible regardless of commercial activity or purpose of the consignment.

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| Option 12: Article 41 – Simplified procedures for movements between two Member States |
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DE: Yes — see e.g. § 34b (2) and (3) SchaumwZwStV, §38b Abs. 2 and 3 EnergieStV

EE: We have not established simplified procedures for movements between two Member States.

IE: As with option 9 there are no such simplified procedures at the moment, but we will consider introducing these if and when there is demand for such

HR: This option is legally foreseen in our excise legislation.

LU: The possibility will be foreseen. Conditions will be determined by the administration.

- LT: If there is an agreement between the Lithuanian national administration and another Member State, all or certain energy products moved between the Republic of Lithuania and another Member State may be exempt from all or part of the requirements concerning the Intra-Community Movement of Excise Goods, laid down in the Law on Excise Duty.
- HU: Not allowed by national legislation
- NL: The national law includes the possibility to reach agreements between the Netherlands and other Member States for simplifications for frequent and regular movements of excise goods between two or more Member states
- PT: NA
- RO: The provisions have been transposed into national legislation, giving the possibility to reach agreements between Romania and other Member State(s) in order to apply simplified procedures for excise products movements
- SE: There is no such simplified procedure at the moment. A decision to implement the provision will be taken if, and when, simplified arrangements between Sweden and another Member State are in progress

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| <p>Option 13: Article 42 – Movement from one place within the territory of a Member State to another via the territory of another Member State?</p> |
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- BE: The possibility is legally foreseen but the decision to implement this provision depends on discussion with the other Member State(s).
- DK: For the time being we do not foresee to make use of the simplified procedure in question.
- DE: Yes — see e.g. § 34b (2) and (3) SchaumwZwStV, §38b Abs. 2 and 3 EnergieStV
- EE: We do not intend to make use of this option
- IE: See our responses to options 9 and 13
- HR: This option is legally foreseen in our excise legislation.
- LU: The possibility will be foreseen. Conditions will be determined by the administration.
- HU: Not allowed by national legislation.
- NL: The national law includes the possibility to reach agreements between the Netherlands and other Member States for simplifications for frequent and regular movements of excise goods between two or more Member states.
- AT: The Minister of Finance has been authorised by the legislator to conclude agreements with other Member States, to simplify requirements where excise goods are moved frequently and regularly from a place where they are released for consumption in the territory of a Member State and moved to a place of destination in the territory of that Member State via the territory of another Member State
- PT: NA
- FI: Due to the geographical location of Finland it is highly unlikely that there would be need for a bilateral agreement between Finland and Sweden/Estonia for simplified procedures in regards to the movements of products already released for consumption
- SE: There is no such simplified procedure at the moment. A decision to implement this provision depends on discussion with the other Member will be taken if, and when, simplified arrangements between Sweden and another Member State(s) are in progress.

| Member States intending to make required certain optional data of the electronic administrative document (e-AD) and electronic simplified administrative document (e-SAD) listed in Annex I, Table 1 of Delegated Regulation (EU) 2022/1636 | | | | | | | |
|---|------------------|---|---|-------------------------------------|------------------------|---|---|
| Box 9c | Box 9f | Box12a, and 12b | Box 14a | Box 15 | Box 17p | Box 17r | |
| Invoice date (or date of the other document shown in box 9b) | Time of dispatch | SEED or VAT number of the Trader Guarantor (if different from the consignor or consignee) | VAT number of the trader Transport Arranger | Data group Trader First Transporter | Commercial Description | If the product has a brand name, will you require it in box 17r, even if given in the document referred to in box 9b? | |
| BE | Y | Y | N | Y | Y | N | N |
| BG | Y | Y | Y | Y | Y | Y | Y |
| CZ | Y | Y | Y | Y | Y | Y | N |
| DK | N | N | N | N | Y | N | N |
| DE | N | N | N | N | N | N | N |
| EE | Y | Y | Y | N | Y | Y | N |
| IE | N | N | N | N | N | N | N |
| EL | Y | Y | Y | N | N | Y | Y |
| ES | N | Y | N | N | Y ¹ | Y | N |
| FR | Y | Y | N | N | Y | N | N |
| HR | Y | Y | Y ² | N | N | Y | N |
| IT | N | Y | Y | Y | Y | N | N |
| CY | N | N | N | N | N | N | N |
| LV | Y | Y | N | N | Y | N | N |
| LT | N | Y | N | N | N | Y | N |
| LU | N | Y | N ³ | N | N | Y | N |
| HU | Y | Y ⁴ | Y | N | N | Y | N |
| MT | Y | Y | Y | Y | N | Y | N |
| NL | N | N | N | N | N | Y | N |
| AT | Y | Y | Y | N | N | N | N |
| PL | Y | Y | Y | Y | Y | N | N |
| PT | Y | Y | Y | Y | Y | Y | Y |
| RO | Y | Y | Y | Y ⁵ | N | Y | Y |
| SI | N | N | Y ⁶ | N | Y | Y | N |
| SK | N | Y | Y | Y | Y | Y | Y |
| FI | N | Y | N | N | Y | N | Y |
| SE | N | N | N | N | N | N | N |
| XI | Y | Y | Y | Y | Y | Y | Y |

¹ Provided that the transport is not undertaken by the consignor of the goods.

² Applies only for 12b -VAT number (with regard to a draft e-AD)

³ See also explanations given to the reply on question 2 in Annex 1

⁴ Only in the case of a port warehouse

⁵ If the transport arrangement code selected is "owner of goods" or "other"

⁶ Applies only for 12b -VAT number

Y - Yes; N - No; ND – Not **yet** decided; NA – Info not yet available