



**COMMISSION IMPLEMENTING REGULATION (EU) 2022/1637****of 5 July 2022**

**laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate**

*Article 1***Exemption certificate**

1. The form to be used for the exemption certificate referred to in Article 12(1) of Directive (EU) 2020/262 ('the exemption certificate') is set out in the Annex to this Regulation.

2. When using the exemption certificate for the purposes of Article 12(2) of Directive (EU) 2020/262, Member States shall inform the Commission thereof and provide it with necessary information.

3. Member States shall notify the Commission of their national authorities responsible for stamping the exemption certificate.

4. Member States, which dispense with the obligation of the consignee to have the certificate stamped, as set out in point (14) of the explanatory notes of the Annex, shall inform the Commission thereof.

5. The Commission shall communicate to Member States the information received pursuant to paragraphs 2, 3 and 4, no later than 1 month as from the date of receipt of the said information.

*Article 2***Formalities before the start of the movement of excise goods under duty suspension arrangement**

A consignor wishing to dispatch excise goods under duty suspension arrangement shall complete the fields of the draft electronic administrative document, as set out in Article 3 of Commission Delegated Regulation (EU) 2022/1636 <sup>(1)</sup>, and submit it to the competent authorities of the Member State of dispatch as referred to in Article 20(2) of Directive (EU) 2020/262.

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<sup>(1)</sup> Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022 supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing thresholds for the losses due to the nature of the goods (see page 2 of this Official Journal).

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That draft electronic administrative document shall be submitted no earlier than 7 days before the date indicated on that document as date of dispatch of the excise goods concerned.

*Article 3***Cancellation of the electronic administrative document**

1. A consignor wishing to cancel the electronic administrative document, in accordance with Article 20(6) of Directive (EU) 2020/262, shall submit the draft cancellation message referred to in Article 5 of Delegated Regulation (EU) 2022/1636 to the competent authorities of the Member State of dispatch.

2. The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft cancellation message referred to in paragraph 1.

Where the data in the draft cancellation message are valid, the competent authorities of the Member State of dispatch shall add the date and time of validation to the cancellation message, communicate that information to the consignor and forward the cancellation message to the competent authorities of the Member State of destination.

Where the data in the draft cancellation message referred to in paragraph 1 are not valid, the competent authorities of the Member State of dispatch shall inform the consignor thereof without delay.

Where the consignee is an authorised warehousekeeper or a registered consignee, upon receipt of the cancellation message, the competent authorities of the Member State of destination shall forward the cancellation message to the consignee.

*Article 4***Messages concerning a change of destination or change of consignee during the movement of excise goods under a duty suspension arrangement**

1. When a consignor wishes to change the destination or the consignee as referred in Article 20(7) of Directive (EU) 2020/262, the competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft change of destination message, referred to Article 6 of Delegated Regulation (EU) 2022/1636.

Where the data of the draft change of destination message are valid, the competent authorities of the Member State of dispatch shall:

- (a) add the date and time of validation and a sequence number to the draft change of destination message and inform the consignor thereof;

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(b) update the initial electronic administrative document according to the information in the draft change of destination message.

2. Where the update referred to in paragraph 1, point (b), of this Article, includes a change of Member State of destination or a change of consignee, Article 20(4) or 21(1) of Directive (EU) 2020/262 shall apply with respect to the updated electronic administrative document.

3. Where the update referred to in paragraph 1, point (b), of this Article, includes a change of Member State of destination, the competent authorities of the Member State of dispatch shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the initial electronic administrative document.

The competent authorities of the Member State of destination shall then forward the change of destination message to the consignee mentioned in the initial electronic administrative document.

4. Where the update referred to in paragraph 1, point (b), of this Article, includes a change of consignee within the same Member State of destination as in the initial electronic administrative document, the competent authorities of that Member State shall inform the consignee mentioned in the initial electronic administrative document of the change.

5. Where the update referred to in paragraph 1, point (b), of this Article, includes a change of the place of delivery mentioned in the initial electronic administrative document, as referred to in Article 3 of Delegated Regulation (EU) 2022/1636 without involving a change of the Member State of destination nor a change of the consignee, the competent authorities of the Member State of dispatch shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the initial electronic administrative document. Upon receipt of the change of destination message, the authorities of the Member State of destination shall forward the change of destination message to the consignee.

6. Where data in the draft change of destination message are not valid, the competent authorities of the Member State of dispatch shall inform the consignor thereof without delay.

**▼ M1***Article 4a***Messages concerning excise goods being exported under suspension of excise duty**

The result of the verification performed by the competent authorities of the Member State of export, pursuant to Article 21(3) of Directive (EU) 2020/262, shall be notified to the competent authorities in the Member State of dispatch in accordance with Article 6a(1) of Delegated Regulation (EU) 2022/1636.

The Member State of dispatch shall forward without delay the messages concerning excise goods being exported under suspension of excise duty to the consignor.



#### *Article 5*

##### **Messages concerning the splitting of the movement of energy products moving under duty suspension arrangement**

1. A consignor wishing to split the movement of energy products pursuant to Article 23 of Directive (EU) 2020/262 shall submit a draft splitting operation message referred to in Article 7 of Delegated Regulation (EU) 2022/1636 for each destination to the competent authorities of the Member State of dispatch.

2. The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft splitting operation messages.

Where those data are valid, the competent authorities of the Member State of dispatch shall:

- (a) generate a new electronic administrative document for each destination, which shall replace the initial electronic administrative document;
- (b) generate for the initial electronic administrative document a notification of splitting;
- (c) send the notification of splitting to the consignor and to the competent authorities of the Member State of destination mentioned in the initial electronic administrative document.

Article 20(3), third subparagraph, Article 20(4) and (5) and Article 21(1) of Directive (EU) 2020/262 shall apply with respect to each new electronic administrative document as referred to in this paragraph, second subparagraph, point (a).

3. The competent authorities of the Member State of destination mentioned in the initial electronic administrative document shall forward the notification of splitting to the consignee mentioned in the initial electronic administrative document.

4. Where the data in the draft splitting operation message are not valid, the competent authorities of the Member State of dispatch shall inform the consignor thereof without delay.

#### *Article 6*

##### **Formalities before the start of the movement of excise goods after release for consumption**

1. The consignor shall submit the draft electronic simplified administrative document referred to in Article 4 of Delegated Regulation (EU) 2022/1636 to the competent authorities of the Member State of dispatch.

2. The draft electronic simplified administrative document shall be submitted no earlier than 7 days before the date indicated on that document as date of dispatch of the excise goods concerned

**▼ B***Article 7***Messages concerning a change of destination of the movement of excise goods after release for consumption**

1. A consignor wishing to change the destination as referred to in Article 36(5) of Directive (EU) 2020/262, shall submit the draft change of destination message referred to in Article 6 of Delegated Regulation (EU) 2022/1636 to the competent authorities of the Member State of dispatch.

2. The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft change of destination message referred to in paragraph 1.

Where the data of the draft change of destination message are valid, the competent authorities of the Member State of dispatch shall:

- (a) add the date and time of validation and a sequence number to the draft change of destination message and inform the consignor thereof;
- (b) update the initial electronic simplified administrative document according to the information in the draft change of destination message;
- (c) send the change of destination message to the competent authorities of the Member State of destination mentioned in the initial electronic simplified administrative document.

The competent authorities of the Member State of destination shall forward the change of destination message to the consignee.

3. Where the data in the draft change of destination message are not valid, the competent authorities of the Member State of dispatch shall inform the consignor thereof without delay.

**▼ M1***Article 7a***Use of fallback documents**

Where a consignor or a certified consignor has informed the competent authorities of the Member State of dispatch of the start of a movement of excise goods pursuant to Article 26(1), point (b), or Article 38(1), point (b), respectively, of Directive (EU) 2020/262, and the unavailability of the computerised system in the Member State of dispatch is expected to persist at the moment the goods arrive at the place of delivery, the competent authorities of the Member State of dispatch shall forward that information without delay to the competent authorities of the Member State of destination.

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*Article 8*

**Repeal**

Regulation (EC) No 31/96 is repealed.

*Article 9*

**Entry into force and application**

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 2023.

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

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*ANNEX*

**European Union**

**Excise Duty Exemption Certificate**

**Article 12 of COUNCIL DIRECTIVE (EU) 2020/262 <sup>(1)</sup>**

Serial No (optional, depending on national requirements) .....

|  |
|--|
| <p>1. ELIGIBLE INSTITUTION/INDIVIDUAL</p> <p>Designation/Name .....</p> <p>Street and No .....</p> <p>Postcode, City/place .....</p> <p>Host Member State .....</p> <p>email address .....</p> <p>Delivery address (to be completed if different from above)</p> <p>Street and No .....</p> <p>Postcode, City/place .....</p> <p>email address .....</p> |
|--|

|   |
|---|
| <p>2. COMPETENT AUTHORITY FOR ISSUING THE STAMP</p> <p>Name .....</p> <p>Address .....</p> <p>Telephone number .....</p> <p>email address .....</p> |
|---|

<sup>(1)</sup> Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4).

**▼B****3. DECLARATION BY THE ELIGIBLE INSTITUTION OR INDIVIDUAL**

The eligible institution or individual (*delete as appropriate*) hereby declares that:

(a) The goods set out in box 5 are intended:

(*please tick the appropriate box*)

|  |  |
|--|--|
| <input type="checkbox"/> or the official use of  | <input type="checkbox"/> for the personal use of                         |
| <input type="checkbox"/> a foreign diplomatic mission  | <input type="checkbox"/> a member of a foreign diplomatic mission        |
| <input type="checkbox"/> a foreign consular representation   | <input type="checkbox"/> a member of a foreign consular representation   |
| <input type="checkbox"/> an international organisation   | <input type="checkbox"/> a staff member of an international organisation |
| <input type="checkbox"/> an armed force of a State being a party to the North Atlantic Treaty (NATO force)   |  |
| <input type="checkbox"/> the armed forces of the United Kingdom stationed in Cyprus  |  |
| <input type="checkbox"/> the armed forces of a Member State taking part in a Union activity under the common security and defence policy   |  |
| <input type="checkbox"/> consumption under an agreement concluded with third countries or international organisations provided that such an agreement is allowed or authorised with regard to exemption from value added tax |  |

.....  
*Designation of the eligible institution (see box 4)*

(b) the goods described in box 5 comply with the conditions and limitations applicable to the exemption in the host Member State mentioned in box 1; and

(c) that the information above is furnished in good faith. The eligible institution or individual hereby undertakes to pay to the Member State from which the goods were dispatched, the excise duty which would be due if these goods did not comply with the conditions of exemption, or if the goods were not used in the manner intended.

.....  
*Place, date*

.....  
*Name and status of signatory*

.....  
*Signature*

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4. Stamp of the institution (in case of exemption for personal use)

Signature .....

Name .....

Status/position of signatory .....

Place, date .....

Stamp

5. DESCRIPTION OF THE DISPATCHED GOODS FOR WHICH THE EXEMPTION FROM EXCISE DUTY IS REQUESTED

(a) Information concerning the consignor (authorised warehousekeeper, registered consignor, supplier)

Name .....

Street and No .....

Postcode, City .....

Member State .....

Unique excise number (required) .....

email address .....

(b) Information concerning the goods (*add lines as needed*)

| Line number  | Description of the goods or reference to the attached order form <sup>(2)</sup> | Quantity | Unit of measurement | Unit value excluding excise duty | Total value excluding excise duty | Currency |
|--------------|---|----------|---------------------|----------------------------------|-----------------------------------|----------|
|              |   |          |                     |                                  |                                   |          |
| Total amount |   |          |                     |                                  |                                   |          |

<sup>(2)</sup> Delete space not used. This obligation also applies even if order forms are attached.

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6. CERTIFICATION BY THE COMPETENT AUTHORITY OF THE HOST MEMBER STATE

The consignment of the goods described in box 5 meets:

Totally

Up to a quantity of ..... (number)<sup>(3)</sup>

the conditions for exemption from excise duty.

Signature .....

Name .....

Status/position of signatory .....

Place, date .....

Stamp (if applicable)

7. PERMISSION TO DISPENSE WITH THE STAMP (only in case of exemption for official use)

By letter no (reference to file): .....

Dated: .....

.....

*designation of eligible institution*

has been permitted by: .....

*Competent authority in the host Member State*

to dispense with the stamp under box 6

Signature .....

Name .....

Status/position of signatory .....

Place, date .....

Stamp

<sup>(3)</sup> Goods not eligible should be deleted in box 5.

**▼B****Explanatory notes**

- (1) For the consignor, the Excise Duty Exemption Certificate ('the certificate') serves as a supporting document for the tax exemption of the consignments of goods to eligible institutions or individuals referred to in Article 11(1) of Directive (EU) 2020/262. One certificate shall be drawn up for each consignor and each movement. The consignors are required to keep this certificate as part of their records in accordance with the legal provisions applicable in their Member State. The consignee shall give the consignor an exemption certificate, which has been duly stamped by the competent authorities of the host Member State.
- (2) The form on which the certificate is issued shall measure 210 × 297 mm. Where the form is printed, it shall be printed on white paper not containing mechanical pulp.
- (3) One copy of the certificate shall be kept by the consignor and one copy shall be used to accompany the movement of the products subject to excise duty and the administrative document referred to in Article 20 of Directive (EU) 2020/262. Member States may require an additional copy for administrative purposes.
- (4) Any unused space in box 5, point (b), of the certificate is to be crossed out or deleted so that nothing can be added.
- (5) The certificate shall be completed legibly and in a manner that makes entries indelible. No erasures or overwriting are permitted. It shall be completed in a language recognised by the host Member State.
- (6) If the description of the goods in box 5, point (b), of the certificate refers to a purchase order form drawn up in a language other than a language recognised by the host Member State, a translation must be attached by the eligible institution or individual.
- (7) If the certificate is drawn up in a language other than a language recognized by the Member State of the consignor, a translation of the information concerning the goods in box 5, point (b), shall be attached by the eligible institution/individual. The host Member State may, at its discretion, dispense with the obligation of attaching the translation.
- (8) A recognised language means one of the languages officially in use in the Member State or any other official language of the Union, which the Member State declares can be used for this purpose.
- (9) By its declaration in box 3 of the certificate, the eligible institution or individual shall provide the information necessary for the evaluation of the request for exemption in the host Member State.
- (10) By its declaration in box 4 of the certificate, the institution confirms the details in boxes 1 and 3, point (a), of the certificate and certifies that the eligible individual is a staff member of the institution.
- (11) The reference to the order form in box 5, point (b), of the certificate shall contain the date and order number. The order form shall contain all the elements that appear in box 5 of the certificate. If the certificate has to be stamped by the competent authorities of the host Member State, the order form shall also be stamped.

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- (12) In box 5, point (a), the indication of the excise number as referred to in Article 19(2), point (a), of Council Regulation (EU) No 389/2012 <sup>(4)</sup> is required.
- (13) The currency should be indicated by means of a three-letter code in conformity with the international ISO 4217 standard established by the International Standards Organization.
- (14) Where the exemption is for official use, the competent authorities may dispense with the obligation for the eligible institution to ask for the stamp in box 6 of the certificate. The eligible institution shall mention this dispensation in box 7 of the certificate.
- (15) Where the exemption is for individual use, the certificate shall be authenticated in box 6 by the stamp of the competent authorities of the host Member State.

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<sup>(4)</sup> Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1).