

COMMISSION IMPLEMENTING REGULATION (EU) 2021/2263**of 17 December 2021****amending Implementing Regulation (EU) 2016/323 as regards the code for the certificate for independent small producers of alcoholic beverages**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 ⁽¹⁾, and in particular Articles 9(2), 15(5) and 16(3) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2021/2266 ⁽²⁾ lays down the form for the certificate referred to in Article 23a(1) of Council Directive 92/83/EEC ⁽³⁾ to be provided by Member States to independent small producers of alcoholic beverages. That Regulation establishes also the references that are to be made by those producers in the administrative document for the movement of alcoholic beverages under Chapter IV and V of Council Directive 2008/118/EC ⁽⁴⁾.
- (2) The structure and content of electronic messages used for the purpose of movements of excise goods under suspension of excise duty are laid down in Annex I to Commission Regulation (EC) No 684/2009 ⁽⁵⁾. That Annex also specifies the elements required for the completion of certain data items in those electronic messages, including the certificate type in box 18e of the administrative document, where a code is to be given in accordance with the Code list 15 of Annex II to Commission Implementing Regulation (EU) 2016/323 ⁽⁶⁾.
- (3) In view of identifying the certificate of independent small producers of alcoholic beverages in the administrative document for the movement of such beverages, it is appropriate to add a specific code and description for the certificate as referred to in Implementing Regulation (EU) 2021/2266 in Code list 15 of Annex II to Implementing Regulation (EU) 2016/323.
- (4) Implementing Regulation (EU) 2016/323 should therefore be amended accordingly.
- (5) The application of this Regulation should be deferred to 1 January 2022 in order to be aligned to the application of national measures enacted for the transposition of Council Directive (EU) 2020/1151 ⁽⁷⁾.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

⁽¹⁾ OJ L 121, 8.5.2012, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes (See page 26 of this Official Journal).

⁽³⁾ Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, p. 21).

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

⁽⁵⁾ Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty (OJ L 197, 29.7.2009, p. 24).

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

⁽⁷⁾ Council Directive (EU) 2020/1151 of 29 July 2020 amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 256, 5.8.2020, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

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

'19	Certificate of independent small producer of alcoholic beverages'.
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Article 2

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

It shall apply from 1 January 2022.

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

Done at Brussels, 17 December 2021.

For the Commission
The President
Ursula VON DER LEYEN
