

COMMISSION IMPLEMENTING REGULATION (EU) 2021/2265**of 17 December 2021****amending Regulation (EC) No 684/2009 as regards the identification of certified and self-certified independent small producers of alcoholic beverages in the electronic administrative document**

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ⁽¹⁾, and in particular Article 29(1) thereof,

Whereas:

- (1) 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 the 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 Directive 2008/118/EC.
- (2) Annex I to Commission Regulation (EC) No 684/2009 ⁽⁴⁾ lays down the structure and content of electronic messages used for the purpose of movements of excise goods under suspension of excise duty, as well as the data elements required for the completion of certain data items in those messages.
- (3) In order to cover the certified and self-certified independent small producers it is necessary to amend the explanation for data elements 'l' and 'n' of data group '17' used for the electronic administrative document for the movement of alcoholic beverages under suspension of excise duty.
- (4) Regulation (EC) No 684/2009 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 ⁽⁵⁾.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

⁽¹⁾ OJ L 9, 14.1.2009, p. 12.

⁽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⁾ 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).

⁽⁵⁾ 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

Table 1 of Annex I to Regulation (EC) No 684/2009 is amended as follows:

(1) in the row for data element 'l' of data group '17', points 3 and 4 in column F are replaced by the following:

- '3. For alcoholic beverages produced by self-certified independent small producers, the declaration concerning the status of the operator in accordance with Article 4, Article 5(1) and Article 5(2) of Commission Implementing Regulation 2021/2266 ' shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.
4. For alcoholic beverages produced by certified independent small producers, the declaration concerning the type of alcoholic beverage authorised in the certificate in accordance with Article 2 of Implementing Regulation 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.
- * Commission Implementing Regulation 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 (OJ L 26).;

(2) in the row for data element 'n' of data group '17', the text in column F is replaced by the following:

'For alcoholic beverages produced by self-certified independent small producers, the annual production quantity in accordance with Article 5(3) of Implementing Regulation 2021/2266 shall be provided in case it is intended to claim a reduced excise duty rate in the Member State of destination. The value of this data element shall be greater than zero.'

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
