Annex 7

Excise goods moved under duty suspension

Until the implementation of the new excise directive (Directive 2008/118/EC) the customs office of export (office of dispatch of the excise AAD) was also the customs office of exit (ex-Article 793c CCIP).

By virtue of Directive 2008/118/EC the use of the Excise Movement Computerised System (EMCS) is mandatory for the movement of excise goods under suspension of excise duty. According to that Directive, the movement of Community goods under suspension of excise duty with a destination outside the customs territory of the Community has to take place under the export procedure for which the export control system (ECS) is to be used. The special rules concerning the use of the administrative accompanying document provided for by 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 therefore have been deleted with effect from 1 January 2011. Export procedures which started under cover of an administrative accompanying document before that date should be terminated in accordance with Article 793c of Regulation (EEC) No 2454/93 as applicable on 31 December 2010.

The provisions of Article 21(6) of Directive 2008/118/EC are fulfilled when the export accompanying document, referred to in Article 796a CCIP respects the two following conditions:

a) it accompanies a movement of excise goods under excise duty suspension to a place where the goods will leave the customs territory of the Community,

b) it contains the administrative reference code of the electronic administrative document.

With the implementation of the new excise Directive the determination of the customs office of exit in an export operation of excise goods under duty suspension is subject to the above mentioned rules (general rule & special rules); this means that excise goods can move under duty suspension from the tax warehouse to the customs office of exit under the export procedure.