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L.N. 51 of 2023

EXCISE DUTY ACT
(CAP. 382)

General Arrangements for Excise Duty (Council Directive (EU) 2020/262) Regulations (Amendment) Regulations, 2023

IN EXERCISE of the powers conferred by article 13 of the Excise Duty Act, the Minister responsible for customs has made the following regulations:-

Citation and scope.

1. (1) The title of these regulations is the General Arrangements for Excise Duty (Council Directive (EU) 2020/262) Regulations (Amendment) Regulations, 2023 and these regulations shall be read and construed as one with the General Arrangements for Excise Duty (Council Directive (EU) 2020/262) Regulations, hereinafter referred to as "the principal regulations". S.L. 382.04.

(2) The scopes of these regulations are to:

(a) implement 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 a threshold for the losses due to the nature of the goods; and

(b) implement 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.

Amends regulation 17 of the principal regulations.

2. Regulation 17 of the principal regulations shall be amended as follows:

(a) sub-regulation (1) thereof shall be substituted by the following new sub-regulation:

"(1) When excise goods that have been released for consumption in Malta are moved to the territory of another Member State to be delivered for commercial purposes, the certified consignor shall submit a draft electronic

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simplified administrative document to the Commissioner using the computerised system:

Provided that the draft electronic simplified administrative document shall not be submitted earlier than seven (7) days before the date indicated on the said document as date of dispatch of the excise goods concerned.";

(b) sub-regulation (5) thereof shall be substituted by the following sub-regulation:

"(5) During a movement of excise goods under this regulation, the certified consignor may, using the computerised system, change the destination to another place of delivery in the same Member State operated by the same certified consignee, or to the place of dispatch. For that purpose, the certified consignor shall submit a draft electronic document of change of destination to the Commissioner using the computerised system:

Provided that messages concerning the change of destination shall comply with the requirements set out in Tables 3 and 4 of Annex I of Part H of the Sixth Schedule to the Act."; and

(c) immediately after sub-regulation (5) thereof there shall be added the following new sub-regulations:

"(6) The messages exchanged for the purpose of this regulation and regulation 18 shall comply with Annex I of Part H of the Sixth Schedule to the Act.

(7) When codes are required for the completion of specific data elements in those messages in accordance with Annex I, the codes listed in Annex II shall be used.

(8) The draft electronic administrative document submitted in accordance with sub-regulation (1) and the electronic simplified administrative document to which an administrative reference code has been assigned in accordance with sub-regulation (2) shall comply with the requirements set out in the applicable provisions of Table 1 of Annex I of Part H of the Sixth Schedule to the Act.

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(9) The report of receipt submitted in accordance with this regulation shall comply with the requirements set out in Table 6 of Annex I of Part H of the Sixth Schedule to the Act.

(10) Whenever a change in destination as provided in sub-regulation (5) is requested, the Commissioner shall carry out an electronic verification of the data in the draft change of destination message referred to in sub-regulation (5).

(11) When the data of the draft change of destination message is valid, the Commissioner 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 indicated in the initial electronic simplified administrative document.

(12) If the Commissioner receives a notice from the competent authorities of another Member State that a consignor within that Member State changed the destination of a consignee to another place of delivery in Malta, he shall forward the change of destination message to the consignee.

(13) When data in the draft change of destination message is not valid, the Commissioner shall inform the consignor thereof without delay.".

Amends regulation 20 of the principal regulation.

3. Immediately after sub-regulation (3) of regulation 20 of the principal regulations there shall be added the following new sub-regulations:

"(4) The fallback documents referred to in regulation 19(1)(a) shall contain data elements, data groups and data subgroups set out in columns A and B of Table 1 of Annex I of Part H of the Sixth Schedule to the Act.

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(5) The information concerning the change of destination of the goods and the splitting of the movement of energy products shall be communicated by the consignor to the Commissioner in accordance with regulation 19(6), shall be displayed in the form of data elements, data groups and data subgroups as set out in columns A and B of Table 3 or columns A and B of Table 5 of Annex I of Part H of the Sixth Schedule to the Act, as applicable.

(6) The fallback documents referred to in regulation 20 shall have the title "Fallback report of receipt of movement of excise goods" or "Fallback report of export for movement of excise goods under a duty suspension arrangement", as applicable. The data shall be displayed in the form of data elements, data groups and data subgroups as set out in columns A and B of Table 6 of Annex I of Part H of the Sixth Schedule to the Act. All the data elements, data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters set out in columns A and B of Table 6 of Annex I of Part H of the Sixth Schedule to the Act.".

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