Anglický popis průvodního dokladu SAD

EXPLANATORY NOTES

(Reverse of copy 1)

Intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch

1. General

1.1. The simplified accompanying document is required for excise purposes in accordance with the provisions of Article 7 of Council Directive 92/12/EEC of 25 February 1992.

1.2. The document must be completed legibly and in a manner that makes entries indelible. Information may be pre-printed. No erasures or overwriting is permitted.

1.3. The general specification of the paper to be used and the measurement of boxes is as laid down in the Official Journal of the European Communities No C 164 of 1 July 1989, page 3.

The paper is to be white for all copies with the size 210 millimetres by 297 millimetres with a maximum tolerance of 5 millimetres less or 8 millimetres more with regard to their length.

1.4. Any unused space is to be lined through so that nothing can be added.

1.5. The accompanying document comprises three copies:

copy 1 to be retained by the supplier.

copy 2 to accompany the goods and to be retained by the recipient.

copy 3 to accompany the goods and be returned to the supplier witch a certificate of receipt by the person named in box 4 if the supplier requires it in particular for reimbursement purposes.

2. Headings

Box 1 Supplier: the full name, address and VAT number (if any) of the person making the goods available in one Member State. If there is an excise number it should also be indicated.

Box 2 Transaction reference: a reference number given by the person supplying the goods which will identify the movement with his commercial records. Normally this will be the number and date of the invoice.

Box 3 Competent authority: the name and address of the authority in the Member State of destination to whom the movement has been declared in advance.

Box 4 Recipient: the full name, address and VAT number (if any) of the person receiving the goods. If there is an excise number it should also be indicated.

Box 5 Transporter: enter 'supplier', 'recipient' or the name and address of the person responsible for arranging the first movement, if different from the persons indicated in box 1 or box 4; the means of transport is also to be indicated.

Box 6 Reference number and date of the declaration: the declaration and/or authorization which has to be given by the competent authority in the Member State of destination before the movement starts.

Box 7 Place of delivery: the address of delivery if different from the address in box 4.

Box 8 Full description of the goods, marks and numbers, and kind of packages:

the marks and numbers of external packages, e.g. containers; the number of internal packages, e.g cartons; and the commercial description of goods.

The description may be continued on a separate sheet attached to each copy. A packing list could be used for this purpose.

Alcohol and alcoholic beverages other than beer, must have the alcoholic strength shown (percentage by volume at 20 °C).

Beer is to be shown at either degrees Plato or alcohol percentage by volume at 20 °C, or both, in accordance with the requirement of the Member State of destination and the Member State of dispatch.

Mineral oils must show the density at 15 °C.

Box 9 Commodity code: the CN Code.

Box 10 Quantity: the number, the weight or the volume as appropriate for excise duty purposes in the Member State of destination, for example:

- cigarettes, the number of items, expressed in thousands,

- cigars and cigarillos, the net weight,

- alcohol and alcoholic beverages, litres at 20 °C to two decimal places,

- mineral oils except heavy fuel oil, litres at 15 °C.

Box 11 Gross weight: the gross weight of the consignment.

Box 12 Net weight: the weight of the goods without packaging.

Box 13 Invoice price or value: the sum total of the invoice excise duty included. If there is no sale connected with the movement, the commercial value is to be entered. In that case the remark 'no sale' should be added.

Box 14 Certificates: This space is reserved for eventual certificates which are required on copy 2 only.

1. In the case of certain wines, certification relating to the origin and quality of the products should, where necessary, be indicated in accordance with the relevant Community legislation.

2. In the case of certain spiritis certification relating to the place of production which is required under the relevant Community legislation should, where necessary, be indicated.

3. Beer brewed by an independent small brewery, as defined in the specific Council Directive relating to the structures of excise duties on alcohol and alcoholic beverages, for which it is intended to claim a reduced rate of excise duty in the Member State of destination should be certified in the following terms:

'It is hereby certified that the beer has been brewed by an independent small undertaking with a production in the previous year of ..... hectolitres'.

4. Ethyl alcohol produced by a small distillery, as defined in the specific Council Directive relating to the structures of excise duties on alcohol and alcoholic beverages, for which it is intended to claim a reduced rate of excise duty in the Member State of destination should be certified in the following terms:

'It is hereby certified that the product described has been produced by a small undertaking with a production in the previous year of ..... hectolitres of pure alcohol'.

Box 15 Signatory's company, etc: the document is to be completed by, or on behalf of, the person responsible for the movement of the goods. It can be either the supplier or the recipient. If the supplier requires copy 3 to be returned to him with a certificate of receipt this should be indicated.

Box A Record of control: the competent authorities shall record the controls applied on copies 2 and 3. All comments shall be signed, dated and stamped by the responsible official.

Box B Certificate of receipt: to be given by the recipient and to be returned to the supplier if he requires it in particular for reimbursement purposes.