

New procedure for Eu operators regarding traceability of lubricating oils

By Decree of 22 April 2020, in force since 9 May 2020, a new traceability system for the circulation in the Italian territory of certain lubricating products has been introduced in Italy. In a nutshell, the handling of these products within the Italian territory will be allowed, as a general rule, only following the issue of a "Codice amministrativo di riscontro" (CAR) (Administrative Tally Code) by the computerized system of the Agenzia dogane e monopoli (ADM) (Italian Customs and Monopoly Agency).

Starting from 1 October 2020 the CAR code must be reported on the required commercial transport documentation and verified at the end of the circulation of the aforementioned products on the Italian territory. The new procedure also applies in cases where the lubricating products transit through the Italian territory as they are destined for other States.

The lubricating products concerned by the new procedure are those falling within CN codes 2710 19 81 to 2710 19 99 and CN 3403, identified by the combined nomenclature referred to in Commission Regulation (EC) No 2031/2001 of 6 August 2001, amending Annex I to Council Regulation (EEC) No 2658 of 23 July 1987. The cases indicated in Article 9 of the Decree are excluded from the aforesaid procedure. Operators intending to bring the aforementioned products into the Italian territory are required to register in advance on the ADM website which, once the necessary checks are finalized, will issue a unique identifier for the operator.

The procedure for requesting the CAR code - relating to each transfer of lubricating products performed with a single vehicle - should be carried out between forty-eight and twelve hours prior to the introduction of the lubricant products into the Italian territory. The CAR code has a 48 hours' validity, starting from the validity envisaged for the introduction of lubricating products in the national territory. It should accompany the lubricating products from their place of introduction into the national territory up to the plant of the national operator that receives such products, or to the Customs Office of export or exit from the Italian territory in cases where they only transit through the national territory.

The positive discharge of the CAR code is the proof of the regular end of the movement of lubricating products in the national territory (Article 8 of the Decree).

Lastly, as regards verifying the correct application of the new provisions, this will be carried out by cross-checking the data available to the Tax Administration with that provided by the enterprises, entities and consortia that hold the concessions for the management of motorways and tunnels. In the event of non-compliance with the provisions contained in the newly-issued Decree or with the provisions contained in the TUA (Italian Consolidated text on excise duties), regarding the application of excise duties on energy products or the consumption tax on lubricating oils, the authorities in charge of roadside inspections may order the confiscation of the means of transport.