

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

CHAPTER IV

MOVEMENT OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

SECTION 2

Procedure to be followed on a movement of excise goods under suspension of excise duty

Article 23

The competent authorities of the Member State of dispatch may allow, under the conditions fixed by that Member State, that the consignor splits a movement of energy products under suspension of excise duty into two or more movements provided that:

1. the total quantity of excise goods does not change;
2. the splitting is carried out in the territory of a Member State which permits such a procedure;
3. the competent authorities of that Member State are informed of the place where the splitting is carried out.

Member States shall inform the Commission if they allow movements to be split on their territory and under what conditions. The Commission shall transmit this information to the other Member States.