

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 3

Simplified procedures

Article 30

Member States may establish simplified procedures in respect of movements of excise goods under a duty suspension arrangement which take place entirely on their territory, including the possibility to waive the requirement of electronic supervision of such movements.