

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

CHAPTER IV **U.K.**

**MOVEMENT OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY**

SECTION 3 **U.K.**

**Simplified procedures**

*Article 30* **U.K.**

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.

*Article 31* **U.K.**

By agreement and under conditions fixed by all the Member States concerned, simplified procedures may be established for the purposes of frequent and regular movements of excise goods under a duty suspension arrangement which occur between the territories of two or more Member States.

This provision includes movements via fixed pipelines.