

Council Directive (EU) 2020/262 of 19 December 2019
laying down the general arrangements for excise duty (recast)

CHAPTER IV

Movement of excise goods under suspension of excise duty

Section 2

Procedure to be followed for movements of excise goods under suspension of excise duty

Article 20

Electronic administrative document

1 A movement of excise goods shall be considered to take place under a duty suspension arrangement only if it takes place under cover of an electronic administrative document processed in accordance with paragraphs 2 and 3.

2 For the purposes of paragraph 1 of this Article, the consignor shall submit a draft electronic administrative document to the competent authorities of the Member State of dispatch using the computerised system referred to in Article 1 of Decision (EU) 2020/263 ('the computerised system').

3 The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data provided in the draft electronic administrative document.

Where those data are not valid, the consignor shall be informed thereof without delay.

Where those data are valid, the competent authorities of the Member State of dispatch shall assign to the document a unique administrative reference code and shall communicate it to the consignor.

4 In the cases referred to in points (a)(i), (ii) and (iv) of Article 16(1), point (b) of Article 16(1) and Article 16(4), the competent authorities of the Member State of dispatch shall forward the electronic administrative document without delay to the competent authorities of the Member State of destination, which shall forward it to the consignee where the consignee is an authorised warehousekeeper or a registered consignee.

Where the excise goods are intended for an authorised warehousekeeper in the Member State of dispatch, the competent authorities of that Member State shall forward the electronic administrative document directly to the authorised warehousekeeper.

5 The consignor shall provide the person accompanying the excise goods, or where there is no person accompanying the goods, the transporter or carrier, with the unique administrative reference code. The person accompanying the excise goods, the transporter or the carrier shall provide that code to the competent authorities upon request throughout the movement under an excise duty suspension arrangement. However, where appropriate, the competent authorities may request a printed copy of the electronic administrative document or any other commercial document.

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6 The consignor may cancel the electronic administrative document, using the computerised system, so long as the movement has not begun under Article 19(1).

7 During a movement under a duty suspension arrangement, the consignor may, using the computerised system, change the destination or the consignee of the excise goods to one of the destinations referred to in points (a)(i), (ii), (iii) or (v) of Article 16(1) or, where applicable, in Article 16(4). For that purpose, the consignor shall submit a draft electronic change of destination document to the competent authorities of the Member State of dispatch using the computerised system.