

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 21

Handling of the electronic administrative document for goods being exported

1 In the cases referred to in points (a)(iii) and (v) of Article 16(1), the competent authorities of the Member State of dispatch shall forward the electronic administrative document to the competent authorities of the Member State where the export declaration is lodged under Article 221(2) of Implementing Regulation (EU) 2015/2447 ('Member State of export'), if that Member State is different from the Member State of dispatch.

2 The declarant shall provide the competent authorities of the Member State of export with the unique administrative reference code indicating the excise goods referred to in the export declaration.

3 The competent authorities in the Member State of export shall verify, before the release for export of the goods, whether the data of the electronic administrative document correspond to those contained in the export declaration.

4 Where there are any inconsistencies between the electronic administrative document and the export declaration, the competent authorities in the Member State of export shall notify the competent authorities in the Member State of dispatch using the computerised system.

5 Where the goods are no longer to be taken out of the customs territory of the Union, the competent authorities in the Member State of export shall notify the competent authorities in the Member State of dispatch thereof by means of the computerised system as soon as they become aware that the goods will no longer be taken out of the customs territory of the Union. The competent authorities in the Member State of dispatch shall forward the notification to the consignor without delay. On receipt of the notification, the consignor shall cancel the electronic administrative document as provided for in Article 20(6) or change the destination of the goods as provided for in Article 20(7), as appropriate.