

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 23*

**Splitting of consignments**

1 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 the following conditions are fulfilled:

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

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