

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 26*

**Unavailability of the computerised system**

1 By way of derogation from Article 20(1), where the computerised system is unavailable in the Member State of dispatch, the consignor may start a movement of excise goods under a duty suspension arrangement provided that:

- a the goods are accompanied by a fallback document containing the same data as the draft electronic administrative document referred to in Article 20(2);
- b the consignor informs the competent authorities of the Member State of dispatch before the beginning of the movement.

The Member State of dispatch may also require from the consignor a copy of the document referred to in point (a) of the first subparagraph, the verification by the Member State of dispatch of the data contained in that copy and, where the consignor is responsible for the unavailability of the computerised system, appropriate information on the reasons for that unavailability before the beginning of the movement.

2 As soon as the availability of the computerised system is restored, the consignor shall submit a draft electronic administrative document in accordance with Article 20(2).

As soon as the data in the draft electronic administrative document have been verified in accordance with Article 20(3) if those data are valid, that document shall replace the fallback document referred to in point (a) of the first subparagraph of paragraph 1 of this Article. Article 20(4), Article 21(1) and Articles 24 and 25 shall apply *mutatis mutandis*.

3 A copy of the fallback document referred to in point (a) of the first subparagraph of paragraph 1 shall be kept by the consignor in his or her records.

4 Where the computerised system is unavailable in the Member State of dispatch, the consignor may amend the destination of the goods as referred to in Article 20(7) or split the movement of energy products as referred to in Article 23 and shall communicate that information to the competent authorities of the Member State of dispatch using alternative means of communication. To that end, the consignor shall inform the competent authorities of the Member State of dispatch before the change of destination or the splitting of the movement is initiated. Paragraphs 2 and 3 shall apply *mutatis mutandis*.

5 Where the computerised system is unavailable in the Member State of dispatch in the cases referred to in points (a)(iii) and (v) of Article 16(1), the consignor shall provide a copy

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of the fallback document referred to in point (a) of the first subparagraph of paragraph 1, to the declarant.

The declarant shall provide the competent authorities of the Member State of export with a copy of that fallback document, the contents of which corresponds to the excise goods declared in the export declaration, or the unique identifier of the fallback document.