

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 27

Fallback documents at destination or in cases of export

1 When, 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 report of receipt provided for in Article 24(1) cannot be submitted at the end of a movement of excise goods within the deadline provided for in that Article, either because the computerised system is unavailable in the Member State of destination or because, in the situation referred to in Article 26(1), the procedures referred to in Article 26(2) have not yet been carried out, the consignee shall submit to the competent authorities of the Member State of destination, except in duly justified cases, a fallback document containing the same data as the report of receipt and stating that the movement has ended.

Except where the report of receipt can be submitted promptly by the consignee via the computerised system as provided for in Article 24(1), or except in duly justified cases, the competent authorities of the Member State of destination shall send a copy of the fallback document referred to in the first subparagraph to the competent authorities of the Member State of dispatch, which shall forward it to the consignor or keep it available for the consignor. As soon as availability of the computerised system is restored in the Member State of destination or the procedures referred to in Article 26(2) have been carried out, the consignee shall submit a report of receipt, in accordance with Article 24(1). Paragraphs 3 and 4 of Article 24 shall apply *mutatis mutandis*.

2 When, in the case referred to in points (a)(iii) or (v) of Article 16(1), the report of export provided for in Article 25(1) and (2) or the notification that the goods will no longer be taken out of the territory of the Union provided for in Article 21(5) cannot be completed at the end of a movement of excise goods either because the computerised system is unavailable in the Member State of export or because, in the situation referred to in Article 26(1), the procedures referred to in Article 26(2) have not yet been carried out, the competent authorities of the Member State of export shall send to the competent authorities of the Member State of dispatch a document containing the same data as the report of export or as the notification and certifying that the movement has ended or that the goods will not be taken out of the territory of the Union, except where the report of export or the notification can be completed promptly via the computerised system, or in duly justified cases.

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The competent authorities of the Member State of dispatch shall forward a copy of the document referred to in the first subparagraph to the consignor or keep it available for the consignor.

As soon as availability of the computerised system is restored in the Member State of export or the procedures referred to in Article 26(2) have been carried out, the competent authorities of the Member State of export shall send a report of export in accordance with Article 25(1) and (2) or the notification provided for in Article 21(5). Article 25(3) shall apply *mutatis mutandis*.