

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 28

Alternative proofs of receipt and evidence of exit

1 Notwithstanding Article 27, the report of receipt provided for in Article 24(1) or the report of export provided for in Article 25(1) and (2) shall constitute proof that a movement of excise goods has ended in accordance with Article 19(2).

2 By way of derogation from paragraph 1, in the absence of the report of receipt or the report of export for reasons other than those mentioned in Article 27, alternative proof of the end of a movement of excise goods under a duty suspension arrangement may be provided, in accordance with paragraphs 3 and 4.

3 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), alternative proof of the end of the movement may be provided by means of an endorsement by the competent authorities of the Member State of destination, based on appropriate evidence, that the excise goods have reached their destination.

A fallback document as referred to in point (a) of Article 26(1) shall constitute appropriate evidence.

4 In the cases referred to in points (a)(iii) or (v) of Article 16(1), in order to determine whether the excise goods in the circumstances set out in paragraph 2 have been taken out of the territory of the Union, the competent authorities of the Member State of dispatch:

- a shall accept an endorsement by the competent authorities of the Member State in which the customs office of exit is located, certifying that the excise goods have left the territory of the Union, or certifying that the excise goods have been placed under the external transit procedure in accordance with point (a)(v) of Article 16(1) as appropriate evidence that the goods have been taken out of the territory of the Union.
- b may take into account any combination of the following pieces of evidence:
 - (i) a delivery note;
 - (ii) a document signed or authenticated by the economic operator who has taken the excise goods out of the customs territory of the Union certifying the exit of the goods;

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- (iii) a document in which the customs authority of a Member State or a third country certify the delivery in accordance with the rules and procedures applicable to that certification in that State or country;
- (iv) records of goods supplied to ships, aircraft or offshore installations kept by economic operators;
- (v) other evidence acceptable to the authorities of the Member State of dispatch.

5 Where appropriate evidence has been accepted by the competent authorities of the Member State of dispatch, it shall end the movement in the computerised system.