

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 29*

**Delegation of power and conferral of implementing powers with respect to the documents to be exchanged under the duty suspension arrangement**

- 1 The Commission shall adopt delegated acts in accordance with Article 51 establishing the structure and content of the electronic administrative documents exchanged through the computerised system for the purposes of Articles 20 to 25 and of the fallback documents referred to in Articles 26 and 27 in the context of movement of excise goods under a duty suspension arrangement.
- 2 The Commission shall adopt implementing acts establishing the rules and procedures for the exchanges of the electronic administrative documents through the computerised system in the context of movement of excise goods under suspension of excise duty and the rules and procedures for the use of the fallback documents referred to in Articles 26 and 27. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 52(2).
- 3 Each Member State shall determine the situations where the computerised system may be considered unavailable and shall lay down the rules and procedures to be followed in those situations, for the purposes of and in accordance with Articles 26 and 27.