

Council Directive (EU) 2020/262 of 19 December 2019
laying down the general arrangements for excise duty (recast)

CHAPTER V

Movement and taxation of excise goods after release for consumption

Section 2

Procedure to be followed for movements of excise goods which have been released for consumption in the territory of one Member State and are moved to the territory of another Member State in order to be delivered there for commercial purposes

Article 41

Derogation from the obligation to use the computerised system — simplified procedures in two or more Member States

By agreement and under conditions fixed by all the Member States concerned, simplified procedures may be established for movements of excise goods under this Section which occur between the territories of two or more Member States.