

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

CHAPTER VIII

Reporting and transitional and final provisions

Article 54

Transitional provisions

Member States shall allow the receipt of excise goods under the formalities set out in Articles 33, 34 and 35 of Directive 2008/118/EC until 31 December 2023.

The notifications referred to in Articles 21(5) of this Directive may be made by means other than the computerised system until 13 February 2024.