

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 1*

***General provisions***

*Article 16*

**General provisions for the place of dispatch and of destination of the movement**

1 Excise goods may be moved under a duty suspension arrangement between the following places within the territory of the Union, including via a third country or a third territory:

- a from a tax warehouse to:
  - (i) another tax warehouse;
  - (ii) a registered consignee;
  - (iii) a place where the excise goods leave the territory of the Union, as referred to in Article 25(1);
  - (iv) the consignee referred to in Article 11(1), where the goods are dispatched from the territory of another Member State;
  - (v) the customs office of exit where provided for in Article 329(5) of Implementing Regulation (EU) 2015/2447 which is at the same time the customs office of departure for the external transit procedure where provided for in Article 189(4) of Delegated Regulation (EU) 2015/2446;
- b from the place of importation to any of the destinations referred to in point (a), where the goods are dispatched by a registered consignor.

For the purposes of this Article, ‘place of importation’ means the place where the goods are released for free circulation in accordance with Article 201 of Regulation (EU) No 952/2013.

2 Save where importation takes place inside a tax warehouse, excise goods may be moved from the place of importation under a duty suspension arrangement only if the following is provided by the declarant or any person directly or indirectly involved in the accomplishment of customs formalities in accordance with Article 15 of Regulation (EU) No 952/2013 to the competent authorities of the Member State of importation:

- a the unique excise number under point (a) of Article 19(2) of Council Regulation (EU) No 389/2012<sup>(1)</sup> identifying the registered consignor for the movement;
- b the unique excise number under point (a) of Article 19(2) of Regulation (EU) No 389/2012 identifying the consignee to whom the goods are dispatched;

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- c if applicable, the evidence that the imported goods are intended to be dispatched from the territory of the Member State of importation to the territory of another Member State.

3 Member States may provide that the evidence referred to in point (c) of paragraph 2 be indicated to the competent authorities only upon request.

4 By way of derogation from point (a)(i) and (ii) and point (b) of paragraph 1 of this Article, the Member State of destination may, under the conditions which it lays down, allow excise goods to be moved under a duty suspension arrangement to a place of direct delivery situated in its territory, where that place has been designated by the authorised warehousekeeper in the Member State of destination or by the registered consignee other than a registered consignee with an authorisation limited in accordance with Article 18(3).

That authorised warehousekeeper or that registered consignee shall remain responsible for submitting the report of receipt referred to in Article 24(1).

5 Paragraphs 1, 2 and 4 shall also apply to movements of excise goods at a zero rate, which have not been released for consumption.

#### *Article 17*

### **Guarantee**

1 The competent authorities of the Member State of dispatch, under the conditions fixed by them, shall require that the risks inherent in the movement under suspension of excise duty be covered by a guarantee provided by the authorised warehousekeeper of dispatch or the registered consignor.

2 No guarantee shall be required for movements of energy products by fixed pipeline, except under duly justified circumstances.

3 By way of derogation from paragraph 1, the competent authorities of the Member State of dispatch, under the conditions fixed by them, may allow the guarantee referred to in paragraph 1 to be provided by the transporter or carrier, the owner of the excise goods, the consignee, or jointly by two or more of those persons and the persons mentioned in paragraph 1.

4 The guarantee shall be valid throughout the Union.

5 The Member State of dispatch may waive the obligation to provide the guarantee in respect of the following movements of excise goods under a duty suspension arrangement:

- a movements which take place entirely in its territory;
- b where the other Member States concerned so agree, movements of energy products within the Union by sea.

6 Member States shall lay down detailed rules governing the provision and the validity of a guarantee.

#### *Article 18*

### **Registered consignee**

1 A registered consignee may not produce, process, hold, store or dispatch excise goods under a duty suspension arrangement.

- 2 A registered consignee shall comply with the following requirements:
- a before dispatch of the excise goods, guarantee payment of excise duty under the conditions fixed by the competent authorities of the Member State of destination;
  - b at the end of the movement, enter in his or her accounts excise goods received under a duty suspension arrangement;
  - c consent to any check enabling the competent authorities of the Member State of destination to satisfy themselves that the goods have actually been received.
- 3 For a registered consignee receiving excise goods only occasionally, the authorisation referred to in point (9) of Article 3 shall be limited to a specified quantity of excise goods, a single consignor and a specified period of time. Member States may limit the authorisation to a single movement.

### *Article 19*

#### **Beginning and end of movements of excise goods under duty suspension**

- 1 The movement of excise goods under a duty suspension arrangement shall begin:
- a in the cases referred to in point (a) of Article 16(1), when the excise goods leave the tax warehouse of dispatch;
  - b in the cases referred to in point (b) of Article 16(1) upon their release for free circulation in accordance with Article 201 of Regulation (EU) No 952/2013.
- 2 The movement of excise goods under a duty suspension arrangement shall end:
- a in the cases referred to in points (a)(i), (ii) and (iv) of Article 16(1) and point (b) of Article 16(1), when the consignee has taken delivery of the excise goods;
  - b in the cases referred to in point (a)(iii) of Article 16(1), when the goods have left the territory of the Union;
  - c in the cases referred to in point (a)(v) of Article 16(1), when the goods are placed under the external transit procedure.

### *Section 2*

#### ***Procedure to be followed for movements of excise goods under suspension of excise duty***

### *Article 20*

#### **Electronic administrative document**

- 1 A movement of excise goods shall be considered to take place under a duty suspension arrangement only if it takes place under cover of an electronic administrative document processed in accordance with paragraphs 2 and 3.
- 2 For the purposes of paragraph 1 of this Article, the consignor shall submit a draft electronic administrative document to the competent authorities of the Member State of dispatch using the computerised system referred to in Article 1 of Decision (EU) 2020/263 ('the computerised system').
- 3 The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data provided in the draft electronic administrative document.

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Where those data are not valid, the consignor shall be informed thereof without delay.

Where those data are valid, the competent authorities of the Member State of dispatch shall assign to the document a unique administrative reference code and shall communicate it to the consignor.

4 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 competent authorities of the Member State of dispatch shall forward the electronic administrative document without delay to the competent authorities of the Member State of destination, which shall forward it to the consignee where the consignee is an authorised warehousekeeper or a registered consignee.

Where the excise goods are intended for an authorised warehousekeeper in the Member State of dispatch, the competent authorities of that Member State shall forward the electronic administrative document directly to the authorised warehousekeeper.

5 The consignor shall provide the person accompanying the excise goods, or where there is no person accompanying the goods, the transporter or carrier, with the unique administrative reference code. The person accompanying the excise goods, the transporter or the carrier shall provide that code to the competent authorities upon request throughout the movement under an excise duty suspension arrangement. However, where appropriate, the competent authorities may request a printed copy of the electronic administrative document or any other commercial document.

6 The consignor may cancel the electronic administrative document, using the computerised system, so long as the movement has not begun under Article 19(1).

7 During a movement under a duty suspension arrangement, the consignor may, using the computerised system, change the destination or the consignee of the excise goods to one of the destinations referred to in points (a)(i), (ii), (iii) or (v) of Article 16(1) or, where applicable, in Article 16(4). For that purpose, the consignor shall submit a draft electronic change of destination document to the competent authorities of the Member State of dispatch using the computerised system.

### *Article 21*

#### **Handling of the electronic administrative document for goods being exported**

1 In the cases referred to in points (a)(iii) and (v) of Article 16(1), the competent authorities of the Member State of dispatch shall forward the electronic administrative document to the competent authorities of the Member State where the export declaration is lodged under Article 221(2) of Implementing Regulation (EU) 2015/2447 ('Member State of export'), if that Member State is different from the Member State of dispatch.

2 The declarant shall provide the competent authorities of the Member State of export with the unique administrative reference code indicating the excise goods referred to in the export declaration.

3 The competent authorities in the Member State of export shall verify, before the release for export of the goods, whether the data of the electronic administrative document correspond to those contained in the export declaration.

4 Where there are any inconsistencies between the electronic administrative document and the export declaration, the competent authorities in the Member State of export shall notify the competent authorities in the Member State of dispatch using the computerised system.

5 Where the goods are no longer to be taken out of the customs territory of the Union, the competent authorities in the Member State of export shall notify the competent authorities in the Member State of dispatch thereof by means of the computerised system as soon as they become aware that the goods will no longer be taken out of the customs territory of the Union. The competent authorities in the Member State of dispatch shall forward the notification to the consignor without delay. On receipt of the notification, the consignor shall cancel the electronic administrative document as provided for in Article 20(6) or change the destination of the goods as provided for in Article 20(7), as appropriate.

#### *Article 22*

### **Special arrangements for movements of energy products**

1 In the case of movements of energy products under a duty suspension arrangement by sea or inland waterways to a consignee who is not definitely known at the time when the consignor submits the draft electronic administrative document referred to in Article 20(2), the competent authorities of the Member State of dispatch may authorise the consignor to omit the data concerning the consignee in that document.

2 As soon as the data concerning the consignee are known, and at the latest at the end of the movement, the consignor shall, using the procedure referred to in Article 20(7), transmit them to the competent authorities of the Member State of dispatch.

3 This Article shall not apply to the movements referred to in points (a)(iii) and (v) of Article 16(1).

#### *Article 23*

### **Splitting of consignments**

1 The competent authorities of the Member State of dispatch may allow, under the conditions fixed by that Member State, that the consignor splits a movement of energy products under suspension of excise duty into two or more movements provided that the following conditions are fulfilled:

- a the total quantity of excise goods does not change;
- b the splitting is carried out in the territory of a Member State which permits such a procedure;
- c the competent authorities of that Member State are informed of the place where the splitting is carried out.

2 Member States shall inform the Commission if they allow movements to be split in their territory and under what conditions. The Commission shall transmit this information to the other Member States.

#### *Article 24*

### **Formalities at destination**

1 On receipt of excise goods at any of the destinations referred to in points (a)(i), (ii) or (iv) of Article 16(1) or in Article 16(4), the consignee shall, without delay and no later than five working days after the end of the movement, except in cases duly justified to the satisfaction

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of the competent authorities, submit a report of their receipt to the competent authorities of the Member State of destination using the computerised system.

2 The competent authorities of the Member State of destination shall determine the procedures for presentation of the report of receipt of the goods by the consignees referred to in Article 11(1).

3 The competent authorities of the Member State of destination shall carry out an electronic verification of the data provided in the report of receipt.

Where these data are not valid, the consignee shall be notified without delay.

Where these data are valid, the competent authorities of the Member State of destination shall provide the consignee with a confirmation of the registration of the report of receipt and send the confirmation to the competent authorities of the Member State of dispatch.

4 The competent authorities of the Member State of dispatch shall forward the report of receipt to the consignor. Where the places of dispatch and of destination are situated in the same Member State, the competent authorities of that Member State shall forward the report of receipt directly to the consignor.

#### *Article 25*

#### **Formalities at the end of a movement of goods being exported**

1 In the cases referred to in point (a)(iii) of Article 16(1) and, where applicable, point (b) of Article 16(1) of this Directive, a report of export shall be completed by the competent authorities of the Member State of export on the basis of the information on the exit of the goods which it has received from the customs office of exit under Article 329 of Implementing Regulation (EU) 2015/2447 or by the office where the formalities for the exit of goods from the customs territory, as referred to in Article 2(2) of this Directive, are accomplished, certifying that the excise goods have left the territory of the Union, using the computerised system.

2 In the cases referred to in point (a)(v) of Article 16(1), a report of export shall be completed by the competent authorities of the Member State of export on the basis of the information which they have received from the customs office of exit under Article 329(5) of Implementing Regulation (EU) 2015/2447.

3 The competent authorities of the Member State of export shall carry out an electronic verification of the data on the basis of which the report of export is to be completed in accordance with paragraphs 1 and 2. Once those data have been verified, and where the Member State of dispatch is different from the Member State of export, the competent authorities of the Member State of export shall send the report of export to the competent authorities of the Member State of dispatch.

The competent authorities of the Member State of dispatch shall forward the report of export to the consignor.

## Article 26

### Unavailability of the computerised system

1 By way of derogation from Article 20(1), where the computerised system is unavailable in the Member State of dispatch, the consignor may start a movement of excise goods under a duty suspension arrangement provided that:

- a the goods are accompanied by a fallback document containing the same data as the draft electronic administrative document referred to in Article 20(2);
- b the consignor informs the competent authorities of the Member State of dispatch before the beginning of the movement.

The Member State of dispatch may also require from the consignor a copy of the document referred to in point (a) of the first subparagraph, the verification by the Member State of dispatch of the data contained in that copy and, where the consignor is responsible for the unavailability of the computerised system, appropriate information on the reasons for that unavailability before the beginning of the movement.

2 As soon as the availability of the computerised system is restored, the consignor shall submit a draft electronic administrative document in accordance with Article 20(2).

As soon as the data in the draft electronic administrative document have been verified in accordance with Article 20(3) if those data are valid, that document shall replace the fallback document referred to in point (a) of the first subparagraph of paragraph 1 of this Article. Article 20(4), Article 21(1) and Articles 24 and 25 shall apply *mutatis mutandis*.

3 A copy of the fallback document referred to in point (a) of the first subparagraph of paragraph 1 shall be kept by the consignor in his or her records.

4 Where the computerised system is unavailable in the Member State of dispatch, the consignor may amend the destination of the goods as referred to in Article 20(7) or split the movement of energy products as referred to in Article 23 and shall communicate that information to the competent authorities of the Member State of dispatch using alternative means of communication. To that end, the consignor shall inform the competent authorities of the Member State of dispatch before the change of destination or the splitting of the movement is initiated. Paragraphs 2 and 3 shall apply *mutatis mutandis*.

5 Where the computerised system is unavailable in the Member State of dispatch in the cases referred to in points (a)(iii) and (v) of Article 16(1), the consignor shall provide a copy of the fallback document referred to in point (a) of the first subparagraph of paragraph 1, to the declarant.

The declarant shall provide the competent authorities of the Member State of export with a copy of that fallback document, the contents of which corresponds to the excise goods declared in the export declaration, or the unique identifier of the fallback document.

## 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

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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.

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*.

## 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;
  - (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.

#### *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.

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### *Section 3*

#### ***Simplified procedures***

##### *Article 30*

#### **Simplified procedures in a single Member State**

Member States may establish simplified procedures in respect of movements of excise goods under a duty suspension arrangement which take place entirely on their territory, including the possibility to waive the requirement of electronic supervision of such movements.

##### *Article 31*

#### **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 the purposes of frequent and regular movements of excise goods under a duty suspension arrangement which occur between the territories of two or more Member States.

This provision includes movements via fixed pipelines.

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- (1) Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 ([OJ L 121, 8.5.2012, p. 1](#)).