

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 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.

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.

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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 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.

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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 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

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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.