

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

CHAPTER IV

**MOVEMENT OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY**

SECTION 2

**Procedure to be followed on a movement of excise goods under suspension of excise duty**

*Article 29*

1 The Commission shall, in accordance with the procedure referred to in Article 43(2), adopt measures to determine:

- a the structure and content of the messages to be exchanged for the purposes of Articles 21 to 25 between the persons and competent authorities concerned with a movement of excise goods under a duty suspension arrangement;
- b the rules and procedures relating to the exchanges of the messages referred to in point (a);
- c the structure of the paper documents referred to in Articles 26 and 27.

2 Each Member State shall determine the situations where the computerised system may be considered unavailable and the rules and procedures to be followed in these situations, for the purposes of and in accordance with Articles 26 and 27.