

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 36

Electronic simplified administrative document

1 Where excise goods are to be moved under this Section, the certified consignor shall submit a draft electronic simplified administrative document to the competent authorities of the Member State of dispatch using the computerised system.

2 The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data provided in the draft electronic simplified administrative document.

Where those data are not valid, the certified 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 simplified administrative reference code and shall communicate it to the certified consignor.

3 The competent authorities of the Member State of dispatch shall forward the electronic simplified administrative document without delay to the competent authorities of the Member State of destination, which shall forward it to the certified consignee.

4 The certified 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 simplified administrative reference code. The person accompanying the excise goods, the transporter or the carrier shall provide that code to the competent authorities upon request through the movement.

5 During a movement of excise goods under this Section, the certified consignor may, using the computerised system, change the destination to another place of delivery in the same Member State operated by the same certified consignee, or to the place of dispatch. For that purpose, the certified consignor shall submit a draft electronic change of destination document to the competent authorities of the Member State of dispatch using the computerised system.