

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 37*

**Report of receipt**

1 On receipt of the excise goods, the certified 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 carry out an electronic verification of the data provided in the report of receipt.

Where those data are not valid the certified consignee shall be informed thereof without delay.

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

The report of receipt shall be deemed to be sufficient proof that the certified consignee has fulfilled all of the necessary formalities and has made, if applicable and unless the excise goods are exempted from payment of excise duty, any payments of excise duty due to the Member State of destination or a duty suspension arrangement in accordance with Chapter III.

3 The competent authorities of the Member State of dispatch shall forward the report of receipt to the certified consignor.

4 The excise duty paid in the Member State of dispatch shall be reimbursed, upon request and on the basis of the report of receipt referred to in paragraph 1.