

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 43

Delegation of power and conferral of implementing power for the movement of goods to be delivered for commercial purposes

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 36 and 37, [^{X1}and of fallback documents referred to in Articles 38, 39 and 40] in the context of movement of excise goods under this Section.

2 The Commission shall adopt implementing acts establishing the rules and procedures to be followed for the exchange of the electronic administrative documents through the computerised system for the purposes of Articles 36 and 37 and the rules and procedures for the use of the fallback documents referred to in Articles 38, 39 and 40 in the context of movement of excise goods under this Section. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 52.

Editorial Information

X1 Substituted by [Corrigendum to Council Directive \(EU\) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty \(Official Journal of the European Union L 58 of 27 February 2020\)](#).