



2023/2707

6.12.2023

**COMMISSION IMPLEMENTING REGULATION (EU) 2023/2707**

**of 5 December 2023**

**amending Implementing Regulation (EU) 2022/1637 as regards the rules and procedures concerning excise goods being exported under suspension of excise duty and the use of fallback documents**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty <sup>(1)</sup>, and in particular Article 29(2) and Article 43(2) thereof,

Whereas:

- (1) Article 21(3) and (4) of Directive (EU) 2020/262 requires the competent authorities in the Member State of export to verify the data of the electronic administrative document and the export declaration and to notify any inconsistencies between the electronic administrative document and the export declaration to the Member State of dispatch by means of the computerised system referred to in Decision (EU) 2020/263 of the European Parliament and of the Council <sup>(2)</sup> ('the computerised system'). In order to provide legal certainty and inform about the status of the movement, the competent authorities in the Member State of dispatch should forward without delay that notification to the consignor.
- (2) Article 26(1) and Article 38(1) of Directive (EU) 2020/262 allow the consignor and the certified consignor, respectively, to start a movement of excise goods where the computerised system is unavailable in the Member State of dispatch if the goods are accompanied by a fallback document, and the consignor or the certified consignor informs the competent authorities of the Member State of dispatch thereof in accordance with Article 26(1), point (b), or Article 38(1), point (b), respectively, of Directive (EU) 2020/262. In order to adequately monitor an intra-EU movement of excise goods where the computerised system is not available within a short period of time, the competent authorities of the Member State of dispatch should forward that information without delay to the competent authorities of the Member State of destination.
- (3) Commission Implementing Regulation (EU) 2022/1637 <sup>(3)</sup> lays down rules as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption but does not lay down rules as regards the use of the documents referred to in Article 21(4), Article 26(1) and Article 38(1) of Directive (EU) 2020/262.
- (4) Implementing Regulation (EU) 2022/1637 should therefore be amended accordingly.
- (5) The excise computerised system is expected to be interfaced with the EU Automated Export System by 13 February 2024, as provided for in Article 54 of Directive (EU) 2020/262. As this Regulation concerns procedures for the movement of excise goods under duty suspension that are exported outside the Union, it should apply from that date.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

<sup>(1)</sup> OJ L 58, 27.2.2020, p. 4.

<sup>(2)</sup> Decision (EU) 2020/263 of the European Parliament and of the Council of 15 January 2020 on computerising the movement and surveillance of excise goods (OJ L 58, 27.2.2020, p. 43).

<sup>(3)</sup> Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022 laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate (OJ L 247, 23.9.2022, p. 57).

HAS ADOPTED THIS REGULATION:

*Article 1*

Implementing Regulation (EU) 2022/1637 is amended as follows:

(1) the following Article 4a is inserted:

*'Article 4a*

**Messages concerning excise goods being exported under suspension of excise duty**

The result of the verification performed by the competent authorities of the Member State of export, pursuant to Article 21(3) of Directive (EU) 2020/262, shall be notified to the competent authorities in the Member State of dispatch in accordance with Article 6a(1) of Delegated Regulation (EU) 2022/1636.

The Member State of dispatch shall forward without delay the messages concerning excise goods being exported under suspension of excise duty to the consignor.;

(2) the following Article 7a is inserted:

*'Article 7a*

**Use of fallback documents**

Where a consignor or a certified consignor has informed the competent authorities of the Member State of dispatch of the start of a movement of excise goods pursuant to Article 26(1), point (b), or Article 38(1), point (b), respectively, of Directive (EU) 2020/262, and the unavailability of the computerised system in the Member State of dispatch is expected to persist at the moment the goods arrive at the place of delivery, the competent authorities of the Member State of dispatch shall forward that information without delay to the competent authorities of the Member State of destination.'

*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 13 February 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 5 December 2023.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN