

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 25*

1 In the cases referred to in Article 17(1)(a)(iii) and, where applicable, Article 17(1)(b) of this Directive, a report of export shall be completed by the competent authorities of the Member State of export on the basis of the endorsement drawn up by the customs office of exit as referred to in Article 793(2) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code<sup>(1)</sup> or by the office where the formalities referred to in Article 3(2) of this Directive are accomplished, certifying that the excise goods have left the territory of the Community.

2 The competent authorities of the Member State of export shall carry out an electronic verification of the data resulting from the endorsement referred to in paragraph 1. Once these data have been verified, and where the Member State of dispatch is different from the Member State of export, the competent authorities of the Member State of export shall send the report of export to the competent authorities of the Member State of dispatch.

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

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(1) [OJ L 253, 11.10.1993, p. 1.](#)