

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

CHAPTER I

GENERAL PROVISIONS

- Article 1 (1) This Directive lays down general arrangements in relation to...  
Article 2 Excise goods shall be subject to excise duty at the...  
Article 3 (1) The formalities laid down by the Community customs provisions...  
Article 4 For the purpose of this Directive as well as its...  
Article 5 (1) This Directive and the Directives referred to in Article...  
Article 6 (1) In view of the conventions and treaties concluded with...

CHAPTER II

CHARGEABILITY, REIMBURSEMENT, EXEMPTION

SECTION 1

Time and place of chargeability

- Article 7 (1) Excise duty shall become chargeable at the time, and...  
Article 8 (1) The person liable to pay the excise duty that...  
Article 9 The chargeability conditions and rate of excise duty to be...  
Article 10 (1) Where an irregularity has occurred during a movement of...

SECTION 2

Reimbursement and remission

- Article 11 In addition to the cases referred to in Article 33(6),...

SECTION 3

Exemptions

- Article 12 (1) Excise goods shall be exempted from payment of excise...  
Article 13 (1) Without prejudice to Article 21(1), excise goods moving under...  
Article 14 (1) Member States may exempt from payment of excise duty...

CHAPTER III

PRODUCTION, PROCESSING AND HOLDING

- Article 15 (1) Each Member State shall determine its rules concerning the...  
Article 16 (1) The opening and operation of a tax warehouse by...

## CHAPTER IV

## MOVEMENT OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

## SECTION 1

## General provisions

- Article 17 (1) Excise goods may be moved under a duty suspension...  
Article 18 (1) The competent authorities of the Member State of dispatch,...  
Article 19 (1) A registered consignee may neither hold nor dispatch excise...  
Article 20 (1) The movement of excise goods under a duty suspension...

## SECTION 2

## Procedure to be followed on a movement of excise goods under suspension of excise duty

- Article 21 (1) A movement of excise goods shall be considered to...  
Article 22 (1) In the case of movements of energy products under...  
Article 23 The competent authorities of the Member State of dispatch may...  
Article 24 (1) On receipt of excise goods at any of the...  
Article 25 (1) In the cases referred to in Article 17(1)(a)(iii) and,...  
Article 26 (1) In derogation from Article 21(1), where the computerised  
system...  
Article 27 (1) When, in the cases referred to in Article 17(1)(a)(i),...  
Article 28 (1) Notwithstanding Article 27, the report of receipt provided  
for...  
Article 29 (1) The Commission shall, in accordance with the procedure  
referred...

## SECTION 3

## Simplified procedures

- Article 30 Member States may establish simplified procedures in respect of  
movements...  
Article 31 By agreement and under conditions fixed by all the Member...

## CHAPTER V

MOVEMENT AND TAXATION OF EXCISE  
GOODS AFTER RELEASE FOR CONSUMPTION

## SECTION 1

## Acquisition by private individuals

- Article 32 (1) Excise duty on excise goods acquired by a private...

## SECTION 2

### Holding in another Member State

- Article 33 (1) Without prejudice to Article 36(1), where excise goods which...
- Article 34 (1) In the situations referred to in Article 33(1), excise...
- Article 35 (1) Where excise goods already released for consumption in a...

## SECTION 3

### Distance selling

- Article 36 (1) Excise goods already released for consumption in one Member...

## SECTION 4

### Destruction and losses

- Article 37 (1) In the situations referred to in Article 33(1) and...

## SECTION 5

### Irregularities during the movement of excise goods

- Article 38 (1) Where an irregularity has occurred during a movement of...

## CHAPTER VI

### MISCELLANEOUS

## SECTION 1

### Marking

- Article 39 (1) Without prejudice to Article 7(1), Member States may require...

## SECTION 2

### Small wine producers

- Article 40 (1) Member States may exempt small wine producers from the...

## SECTION 3

### Stores for boats and aircraft

- Article 41 Until the Council has adopted Community provisions on stores for...

## SECTION 4

### Special arrangements

- Article 42 Member States which have concluded an Agreement on the responsibility...

## CHAPTER VII

### COMMITTEE ON EXCISE DUTY

- Article 43 (1) The Commission shall be assisted by a committee referred...  
Article 44 The Committee on Excise Duty shall, in addition to its...

## CHAPTER VIII

### TRANSITIONAL AND FINAL PROVISIONS

- Article 45 (1) By 1 April 2013, the Commission shall submit to...  
Article 46 (1) Until 31 December 2010, Member States of dispatch may...  
Article 47 (1) Directive 92/12/EEC is repealed with effect from 1 April...  
Article 48 (1) Member States shall adopt and publish, not later than...  
Article 49 This Directive shall enter into force on the day following...  
Article 50 This Directive is addressed to the Member States.

- (1) Opinion of 18.11.2008 (not yet published in the Official Journal).
- (2) Opinion of 22.10.2008 (not yet published in the Official Journal).
- (3) [OJ L 76, 23.3.1992, p. 1.](#)
- (4) [OJ L 316, 31.10.1992, p. 8.](#)
- (5) [OJ L 316, 31.10.1992, p. 10.](#)
- (6) [OJ L 316, 31.10.1992, p. 21.](#)
- (7) [OJ L 316, 31.10.1992, p. 29.](#)
- (8) [OJ L 291, 6.12.1995, p. 40.](#)
- (9) [OJ L 283, 31.10.2003, p. 51.](#)
- (10) [OJ L 302, 19.10.1992, p. 1.](#)
- (11) [OJ L 162, 1.7.2003, p. 5.](#)
- (12) [OJ L 184, 17.7.1999, p. 23.](#)