

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community

PART THREE

SEPARATION PROVISIONS

TITLE III

ONGOING VALUE ADDED TAX AND EXCISE DUTY MATTERS

Article 52

Excise goods

Council Directive 2008/118/EC⁽¹⁾ shall apply in respect of movements of excise goods under a duty suspension arrangement and in respect of movements of excise goods after release for consumption from the territory of the United Kingdom to the territory of a Member State, or vice versa, provided that the movement started before the end of the transition period and ended thereafter.

Status: This is the original version (as it was originally adopted).

- (1) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ([OJ L 9, 14.1.2009, p. 12](#)).