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 1

General provisions

Article 17

1 Excise goods may be moved under a duty suspension arrangement within the territory of the Community, including where the goods are moved via a third country or a third territory:

a from a tax warehouse to:

(i) another tax warehouse;

(ii) a registered consignee;

(iii) a place where the excise goods leave the territory of the Community, as referred to in Article 25(1);

(iv) a consignee referred to in Article 12(1), where the goods are dispatched from another Member State;

b from the place of importation to any of the destinations referred to in point (a), where the goods are dispatched by a registered consignor.

For the purposes of this Article, 'place of importation' means the place where the goods are when they are released for free circulation in accordance with Article 79 of Regulation (EEC) No 2913/92.

2 By way of derogation from paragraph 1(a)(i) and (ii) and (b) of this Article, and except in the situations referred to in Article 19(3), the Member State of destination may, under the conditions which it lays down, allow excise goods to be moved under a duty suspension arrangement to a place of direct delivery situated on its territory, where that place has been designated by the authorised warehousekeeper in the Member State of destination or by the registered consignee.

That authorised warehousekeeper or that registered consignee shall remain responsible for submitting the report of receipt referred to in Article 24(1).

3 Paragraphs 1 and 2 shall also apply to movements of excise goods at a zero rate which have not been released for consumption.