

Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (repealed)

TITLE I

**General Provisions**

*Article 7*

1 In the event of products subject to excise duty and already released for consumption in one Member State being held for commercial purposes in another Member State, the excise duty shall be levied in the Member State in which those products are held.

2 To that end, without prejudice to Article 6, where products already released for consumption as defined in Article 6 in one Member State are delivered [<sup>F1</sup>or intended for delivery in another Member State]or used in another Member State for the purposes of a trader carrying out an economic activity independently or for the purposes of a body governed by public law, excise duty shall become chargeable in that other Member State.

3 Depending on all the circumstances, the duty shall be due from the person making the delivery or holding the products intended for delivery or from the person receiving the products for use in a Member State other than the one where the products have already been released for consumption, or from the relevant trader or body governed by public law.

4 The products referred to in paragraph 1 shall move between the territories of the various Member States under cover of an accompanying document listing the main data from the document referred to in Article 18 (1). The form and content of this document shall be established in accordance with the procedure laid down in Article 24 of this Directive.

5 The person, trader or body referred to in paragraph 3 must comply with the following requirements:

- a before the goods are dispatched, make a declaration to the tax authorities of the Member State of destination and guarantee the payment of the excise duty;
- b pay the excise duty of the Member State of destination in accordance with the procedure laid down by that Member State;
- c consent to any check enabling the administration of the Member State of destination to satisfy itself that the goods have actually been received and that the excise duty to which they are liable has been paid.

6 The excise duty paid in the first Member State referred to in paragraph 1 shall be reimbursed in accordance with Article 22 (3).

[<sup>F27</sup> Where products subject to excise duty and already released for consumption in a Member State are to be moved to a place of destination in that Member State via the territory of another Member State, such movements shall take place under cover of the accompanying document referred to in paragraph 4 and shall use an appropriate itinerary.

8 In the cases referred to in paragraph 7:

- a the consignor shall, before the goods are dispatched, make a declaration to the tax authorities of the place of departure responsible for carrying out excise-duty checks;

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- b the consignee shall attest to having received the goods in accordance with the rules laid down by the tax authorities of the place of destination responsible for carrying out excise-duty checks;
- c the consignor and the consignee shall consent to any check enabling their respective tax authorities to satisfy themselves that the goods have actually been received.

9 Where products subject to excise duty are moved frequently and regularly under the conditions specified in paragraph 7, Member States may agree bilaterally to authorize a simplified procedure in derogation from paragraphs 7 and 8.]

#### **Textual Amendments**

- F1** Substituted by [Council Directive 92/108/EEC of 14 December 1992 amending Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products and amending Directive 92/81/EEC](#).
- F2** Inserted by [Council Directive 94/74/EC of 22 December 1994 amending Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products, Directive 92/81/EEC on the harmonization of the structures of excise duties on mineral oils and Directive 92/82/EEC on the approximation of the rates of excise duties on mineral oils](#).