

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 excise duty which is levied directly or indirectly on the consumption of the following goods (hereinafter 'excise goods'):

- a energy products and electricity covered by Directive 2003/96/EC;
- b alcohol and alcoholic beverages covered by Directives 92/83/EEC and 92/84/EEC;
- c manufactured tobacco covered by Directives 95/59/EC, 92/79/EEC and 92/80/EEC.

2 Member States may levy other indirect taxes on excise goods for specific purposes, provided that those taxes comply with the Community tax rules applicable for excise duty or value added tax as far as determination of the tax base, calculation of the tax, chargeability and monitoring of the tax are concerned, but not including the provisions on exemptions.

3 Member States may levy taxes on:

- a products other than excise goods;
- b the supply of services, including those relating to excise goods, which cannot be characterised as turnover taxes.

However, the levying of such taxes may not, in trade between Member States, give rise to formalities connected with the crossing of frontiers.