

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

CHAPTER III

PRODUCTION, PROCESSING AND HOLDING

Article 16

1 The opening and operation of a tax warehouse by an authorised warehousekeeper shall be subject to authorisation by the competent authorities of the Member State where the tax warehouse is situated.

Such authorisation shall be subject to the conditions that the authorities are entitled to lay down for the purposes of preventing any possible evasion or abuse.

- 2 An authorised warehousekeeper shall be required to:
- a provide, if necessary, a guarantee to cover the risk inherent in the production, processing and holding of excise goods;
 - b comply with the requirements laid down by the Member State within whose territory the tax warehouse is situated;
 - c keep, for each tax warehouse, accounts of stock and movements of excise goods;
 - d enter into his tax warehouse and enter in his accounts at the end of their movement all excise goods moving under a duty suspension arrangement, except where Article 17(2) applies;
 - e consent to all monitoring and stock checks.

The conditions for the guarantee referred to in point (a) shall be set by the competent authorities of the Member State in which the tax warehouse is authorised.