

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 18

1 The competent authorities of the Member State of dispatch, under the conditions fixed by them, shall require that the risks inherent in the movement under suspension of excise duty be covered by a guarantee provided by the authorised warehousekeeper of dispatch or the registered consignor.

2 By way of derogation from paragraph 1, the competent authorities of the Member State of dispatch, under the conditions fixed by them, may allow the guarantee referred to in paragraph 1 to be provided by the transporter or carrier, the owner of the excise goods, the consignee, or jointly by two or more of these persons and the persons mentioned in paragraph 1.

3 The guarantee shall be valid throughout the Community. Its detailed rules shall be laid down by the Member States.

4 The Member State of dispatch may waive the obligation to provide the guarantee in respect of the following movements of excise goods under a duty suspension arrangement:

- a movements which take place entirely on its territory;
- b where the other Member States concerned so agree, movements of energy products within the Community by sea or by fixed pipeline.