

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

CHAPTER V

**MOVEMENT AND TAXATION OF EXCISE
GOODS AFTER RELEASE FOR CONSUMPTION**

SECTION 2

Holding in another Member State

Article 35

1 Where excise goods already released for consumption in a Member State are moved to a place of destination in that Member State via the territory of another Member State, the following requirements shall apply:

- a such a movement shall take place under cover of the accompanying document referred to in Article 34(1) and use an appropriate itinerary;
- b the consignor shall, before the excise goods are dispatched, make a declaration to the competent authorities of the place of departure;
- c the consignee shall attest to having received the goods in accordance with the rules laid down by the competent authorities of the place of destination;
- d the consignor and the consignee shall consent to any checks enabling their respective competent authorities to satisfy themselves that the goods have actually been received.

2 Where excise goods are moved frequently and regularly under the conditions specified in paragraph 1, the Member States concerned may, by agreement, under conditions determined by them, simplify the requirements specified in paragraph 1.