

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

CHAPTER II

CHARGEABILITY, REIMBURSEMENT, EXEMPTION

SECTION 1

Time and place of chargeability

Article 7

1 Excise duty shall become chargeable at the time, and in the Member State, of release for consumption.

2 For the purposes of this Directive, 'release for consumption' shall mean any of the following:

- a the departure of excise goods, including irregular departure, from a duty suspension arrangement;
- b the holding of excise goods outside a duty suspension arrangement where excise duty has not been levied pursuant to the applicable provisions of Community law and national legislation;
- c the production of excise goods, including irregular production, outside a duty suspension arrangement;
- d the importation of excise goods, including irregular importation, unless the excise goods are placed, immediately upon importation, under a duty suspension arrangement.

3 The time of release for consumption shall be:

- a in the situations referred to in Article 17(1)(a)(ii), the time of receipt of the excise goods by the registered consignee;
- b in the situations referred to in Article 17(1)(a)(iv), the time of receipt of the excise goods by the consignee;
- c in the situations referred to in Article 17(2), the time of receipt of the excise goods at the place of direct delivery.

4 The total destruction or irretrievable loss of excise goods under a duty suspension arrangement, as a result of the actual nature of the goods, of unforeseeable circumstances or force majeure, or as a consequence of authorisation by the competent authorities of the Member State, shall not be considered a release for consumption.

For the purpose of this Directive, goods shall be considered totally destroyed or irretrievably lost when they are rendered unusable as excise goods.

The total destruction or irretrievable loss of the excise goods in question shall be proven to the satisfaction of the competent authorities of the Member State where the total destruction or irretrievable loss occurred or, when it is not possible to determine where the loss occurred, where it was detected.

5 Each Member State shall lay down its own rules and conditions under which the losses referred to in paragraph 4 are determined.