

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 8

- 1 The person liable to pay the excise duty that has become chargeable shall be:
 - a in relation to the departure of excise goods from a duty suspension arrangement as referred to in Article 7(2)(a):
 - (i) the authorised warehousekeeper, the registered consignee or any other person releasing the excise goods or on whose behalf the excise goods are released from the duty suspension arrangement and, in the case of irregular departure from the tax warehouse, any other person involved in that departure;
 - (ii) in the case of an irregularity during a movement of excise goods under a duty suspension arrangement as defined in Article 10(1), (2) and (4): the authorised warehousekeeper, the registered consignor or any other person who guaranteed the payment in accordance with Article 18(1) and (2) and any person who participated in the irregular departure and who was aware or who should reasonably have been aware of the irregular nature of the departure;
 - b in relation to the holding of excise goods as referred to in Article 7(2)(b): the person holding the excise goods and any other person involved in the holding of the excise goods;
 - c in relation to the production of excise goods as referred to in Article 7(2)(c): the person producing the excise goods and, in the case of irregular production, any other person involved in their production;
 - d in relation to the importation of excise goods as referred to in Article 7(2)(d): the person who declares the excise goods or on whose behalf they are declared upon importation and, in the case of irregular importation, any other person involved in the importation.
- 2 Where several persons are liable for payment of one excise duty debt, they shall be jointly and severally liable for such debt.