

Council Directive (EU) 2020/262 of 19 December 2019
laying down the general arrangements for excise duty (recast)

CHAPTER II

General procedural provisions

Section 3

Exemptions

Article 12

Exemption certificate

1 Excise goods moving from the territory of one Member State to the territory of another Member State under a duty suspension arrangement and subject to the exemption referred to in Article 11(1) shall be accompanied by an exemption certificate. The exemption certificate shall specify the nature and quantity of the excise goods to be delivered, the value of the goods and the identity of the exempt consignee and the host Member State certifying the exemption.

2 Member States may use the exemption certificate referred to in paragraph 1 to cover other fields of indirect taxation and to ensure that the exemption certificate is compatible with conditions and limitations for the grant of exemptions in their national law.

3 The Commission shall adopt implementing acts establishing the form to be used for the exemption certificate. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 52(2).

4 The procedure laid down in Articles 20 to 27 shall not apply to the movements of excise goods under a duty suspension arrangement to the armed forces referred to in point (d) of Article 11(1), if they are covered by a procedure which is directly based on the North Atlantic Treaty.

However, Member States may provide that the procedure laid down in Articles 20 to 27 shall be used for such movements taking place entirely within their territory or, by agreement between the Member States concerned, between their territories.