

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

CHAPTER III

Production, processing, holding and storage

Article 14

General provision

- 1 Each Member State shall determine its rules concerning the production, processing, holding and storage of excise goods, subject to this Directive.
- 2 The production, processing, holding and storage of excise goods, where the excise duty has not been paid, shall take place in a tax warehouse.