

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

*CHAPTER IV*

***Movement of excise goods under suspension of excise duty***

*Section 1*

***General provisions***

*Article 17*

**Guarantee**

- 1 The competent authorities of the Member State of dispatch, under the conditions fixed by them, shall require that the risks inherent in the movement under suspension of excise duty be covered by a guarantee provided by the authorised warehousekeeper of dispatch or the registered consignor.
- 2 No guarantee shall be required for movements of energy products by fixed pipeline, except under duly justified circumstances.
- 3 By way of derogation from paragraph 1, the competent authorities of the Member State of dispatch, under the conditions fixed by them, may allow the guarantee referred to in paragraph 1 to be provided by the transporter or carrier, the owner of the excise goods, the consignee, or jointly by two or more of those persons and the persons mentioned in paragraph 1.
- 4 The guarantee shall be valid throughout the Union.
- 5 The Member State of dispatch may waive the obligation to provide the guarantee in respect of the following movements of excise goods under a duty suspension arrangement:
  - a movements which take place entirely in its territory;
  - b where the other Member States concerned so agree, movements of energy products within the Union by sea.
- 6 Member States shall lay down detailed rules governing the provision and the validity of a guarantee.