

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 18

Registered consignee

- 1 A registered consignee may not produce, process, hold, store or dispatch excise goods under a duty suspension arrangement.
- 2 A registered consignee shall comply with the following requirements:
 - a before dispatch of the excise goods, guarantee payment of excise duty under the conditions fixed by the competent authorities of the Member State of destination;
 - b at the end of the movement, enter in his or her accounts excise goods received under a duty suspension arrangement;
 - c consent to any check enabling the competent authorities of the Member State of destination to satisfy themselves that the goods have actually been received.
- 3 For a registered consignee receiving excise goods only occasionally, the authorisation referred to in point (9) of Article 3 shall be limited to a specified quantity of excise goods, a single consignor and a specified period of time. Member States may limit the authorisation to a single movement.