

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 19

Beginning and end of movements of excise goods under duty suspension

- 1 The movement of excise goods under a duty suspension arrangement shall begin:
 - a in the cases referred to in point (a) of Article 16(1), when the excise goods leave the tax warehouse of dispatch;
 - b in the cases referred to in point (b) of Article 16(1) upon their release for free circulation in accordance with Article 201 of Regulation (EU) No 952/2013.
- 2 The movement of excise goods under a duty suspension arrangement shall end:
 - a in the cases referred to in points (a)(i), (ii) and (iv) of Article 16(1) and point (b) of Article 16(1), when the consignee has taken delivery of the excise goods;
 - b in the cases referred to in point (a)(iii) of Article 16(1), when the goods have left the territory of the Union;
 - c in the cases referred to in point (a)(v) of Article 16(1), when the goods are placed under the external transit procedure.