

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

*CHAPTER I*

***General provisions***

*Article 2*

**Application of the Union Customs Code to excise goods**

1 The formalities laid down by the Union customs provisions for the entry of goods into the customs territory of the Union shall apply *mutatis mutandis* to the entry of excise goods into the territory of the Union from one of the territories referred to in Article 4(2).

2 The formalities laid down by the Union customs provisions for the exit of goods from the customs territory of the Union shall apply *mutatis mutandis* to the exit of excise goods from the territory of the Union to one of the territories referred to in Article 4(2).

3 By way of derogation from paragraphs 1 and 2, Finland shall be authorised, for movements of excise goods between the territory of that Member State and the territories referred to in point (c) of Article 4(2), to apply the same procedures as those applied for such movements within the territory of that Member State.

4 Articles 14 to 46 shall not apply to excise goods that have the customs status of non-Union goods as defined in point (24) of Article 5 of Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>(1)</sup>.

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**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

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- (1) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([OJ L 269, 10.10.2013, p. 1](#)), as amended by Regulation (EU) 2016/2339 of the European Parliament and of the Council of 14 December 2016 amending Regulation (EU) No 952/2013 laying down the Union Customs Code, as regards goods that have temporarily left the customs territory of the Union by sea or air ([OJ L 354, 23.12.2016, p. 32](#)).