

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

*CHAPTER II*

***General procedural provisions***

*Section 2*

***Reimbursement and remission***

*Article 10*

**Reimbursement and remission**

In addition to the cases referred to in Article 37(4), Article 44(5), and Article 46(3), as well as those provided for by Directives 92/83/EEC, 92/84/EEC, 2003/96/EC and 2011/64/EU, excise duty on excise goods which have been released for consumption may, at the request of a person concerned, be reimbursed or remitted by the competent authorities of the Member State where those goods were released for consumption in the situations fixed by the Member State and in accordance with the conditions that the Member State shall lay down for the purpose of preventing any possible evasion or abuse.

Such reimbursement or remission may not give rise to exemptions other than those provided for in Article 11 or by Directives 92/83/EEC, 92/84/EEC, 2003/96/EC or 2011/64/EU.