

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

CHAPTER II

General procedural provisions

Section 3

Exemptions

Article 11

Exemptions from payment of excise duty

1 Excise goods shall be exempted from payment of excise duty where they are intended to be used:

- a in the context of diplomatic or consular relations;
- b by international organisations recognised as such by the public authorities of the host Member State, and by members of such organisations, within the limits and under the conditions laid down by the international conventions establishing such organisations or by headquarters agreements;
- c by the armed forces of any Member State other than the Member State within which the excise duty is chargeable, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy;
- d by the armed forces of any State party to the North Atlantic Treaty other than the Member State within which the excise duty is chargeable, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens;
- e by the armed forces of the United Kingdom stationed in Cyprus pursuant to the Treaty of Establishment concerning the Republic of Cyprus dated 16 August 1960, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens;
- f for consumption under an agreement concluded with third countries or international organisations provided that such an agreement is allowed or authorised with regard to exemption from value added tax.

2 Exemptions shall be subject to conditions and limitations laid down by the host Member State. Member States may grant the exemption by means of a refund of excise duty.

Article 12

Exemption certificate

1 Excise goods moving from the territory of one Member State to the territory of another Member State under a duty suspension arrangement and subject to the exemption referred to in Article 11(1) shall be accompanied by an exemption certificate. The exemption certificate shall

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specify the nature and quantity of the excise goods to be delivered, the value of the goods and the identity of the exempt consignee and the host Member State certifying the exemption.

2 Member States may use the exemption certificate referred to in paragraph 1 to cover other fields of indirect taxation and to ensure that the exemption certificate is compatible with conditions and limitations for the grant of exemptions in their national law.

3 The Commission shall adopt implementing acts establishing the form to be used for the exemption certificate. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 52(2).

4 The procedure laid down in Articles 20 to 27 shall not apply to the movements of excise goods under a duty suspension arrangement to the armed forces referred to in point (d) of Article 11(1), if they are covered by a procedure which is directly based on the North Atlantic Treaty.

However, Member States may provide that the procedure laid down in Articles 20 to 27 shall be used for such movements taking place entirely within their territory or, by agreement between the Member States concerned, between their territories.

Article 13

Excise duty payment exemptions for passengers travelling to third countries or third territories

1 Member States may exempt from payment of excise duty excise goods supplied by tax-free shops which are carried away in the personal luggage of travellers to a third territory or to a third country taking a flight or sea-crossing.

2 Goods supplied on board an aircraft or ship during the flight or sea-crossing to a third territory or a third country shall be treated in the same way as goods supplied by tax-free shops.

3 Member States shall take the measures necessary to ensure that the exemptions provided for in paragraphs 1 and 2 are applied in such a way as to prevent any possible evasion, avoidance or abuse.

4 For the purposes of this Article, the following definitions apply:

- a 'tax-free shop' means any establishment situated within an airport or port which fulfils the conditions laid down by the competent authorities of the Member States, pursuant in particular to paragraph 3;
- b 'traveller to a third territory or to a third country' means any passenger holding a transport document, for air or sea travel, stating that the final destination is an airport or port situated in a third territory or a third country.