

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 16*

**General provisions for the place of dispatch and of destination of the movement**

1 Excise goods may be moved under a duty suspension arrangement between the following places within the territory of the Union, including via a third country or a third territory:

- a from a tax warehouse to:
  - (i) another tax warehouse;
  - (ii) a registered consignee;
  - (iii) a place where the excise goods leave the territory of the Union, as referred to in Article 25(1);
  - (iv) the consignee referred to in Article 11(1), where the goods are dispatched from the territory of another Member State;
  - (v) the customs office of exit where provided for in Article 329(5) of Implementing Regulation (EU) 2015/2447 which is at the same time the customs office of departure for the external transit procedure where provided for in Article 189(4) of Delegated Regulation (EU) 2015/2446;
- b from the place of importation to any of the destinations referred to in point (a), where the goods are dispatched by a registered consignor.

For the purposes of this Article, ‘place of importation’ means the place where the goods are released for free circulation in accordance with Article 201 of Regulation (EU) No 952/2013.

2 Save where importation takes place inside a tax warehouse, excise goods may be moved from the place of importation under a duty suspension arrangement only if the following is provided by the declarant or any person directly or indirectly involved in the accomplishment of customs formalities in accordance with Article 15 of Regulation (EU) No 952/2013 to the competent authorities of the Member State of importation:

- a the unique excise number under point (a) of Article 19(2) of Council Regulation (EU) No 389/2012<sup>(1)</sup> identifying the registered consignor for the movement;
- b the unique excise number under point (a) of Article 19(2) of Regulation (EU) No 389/2012 identifying the consignee to whom the goods are dispatched;

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- c if applicable, the evidence that the imported goods are intended to be dispatched from the territory of the Member State of importation to the territory of another Member State.

3 Member States may provide that the evidence referred to in point (c) of paragraph 2 be indicated to the competent authorities only upon request.

4 By way of derogation from point (a)(i) and (ii) and point (b) of paragraph 1 of this Article, the Member State of destination may, under the conditions which it lays down, allow excise goods to be moved under a duty suspension arrangement to a place of direct delivery situated in its territory, where that place has been designated by the authorised warehousekeeper in the Member State of destination or by the registered consignee other than a registered consignee with an authorisation limited in accordance with Article 18(3).

That authorised warehousekeeper or that registered consignee shall remain responsible for submitting the report of receipt referred to in Article 24(1).

5 Paragraphs 1, 2 and 4 shall also apply to movements of excise goods at a zero rate, which have not been released for consumption.

#### *Article 17*

### **Guarantee**

1 The competent authorities of the Member State of dispatch, under the conditions fixed by them, shall require that the risks inherent in the movement under suspension of excise duty be covered by a guarantee provided by the authorised warehousekeeper of dispatch or the registered consignor.

2 No guarantee shall be required for movements of energy products by fixed pipeline, except under duly justified circumstances.

3 By way of derogation from paragraph 1, the competent authorities of the Member State of dispatch, under the conditions fixed by them, may allow the guarantee referred to in paragraph 1 to be provided by the transporter or carrier, the owner of the excise goods, the consignee, or jointly by two or more of those persons and the persons mentioned in paragraph 1.

4 The guarantee shall be valid throughout the Union.

5 The Member State of dispatch may waive the obligation to provide the guarantee in respect of the following movements of excise goods under a duty suspension arrangement:

- a movements which take place entirely in its territory;
- b where the other Member States concerned so agree, movements of energy products within the Union by sea.

6 Member States shall lay down detailed rules governing the provision and the validity of a guarantee.

#### *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.

#### *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.

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- (1) Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 ([OJ L 121, 8.5.2012, p. 1](#)).