

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

CHAPTER V

Movement and taxation of excise goods after release for consumption

Section 3

Distance selling

Article 44

Distance selling

1 Excise goods already released for consumption in the territory of one Member State, that are purchased by a person, other than an authorised warehousekeeper, a registered consignee or a certified consignee, who is established in another Member State and who does not carry out an independent economic activity, and that are dispatched or transported to the territory of another Member State directly or indirectly by a consignor who carries out an independent economic activity or on his or her behalf shall be subject to excise duty in the Member State of destination.

2 In the case referred to in paragraph 1, the excise duty shall become chargeable in the Member State of destination at the time of delivery of the excise goods. The chargeability conditions and rate of excise duty to be applied shall be those in force on the date on which duty becomes chargeable.

The excise duty shall be paid in accordance with the procedure laid down by the Member State of destination.

3 The person liable to pay the excise duty in the Member State of destination shall be the consignor.

However, the Member State of destination may allow the consignor to appoint a tax representative, established in the Member State of destination, as the person liable to pay excise duty. The tax representative shall be approved by the competent authorities of that Member State. Member States may provide that, in cases where the consignor or the tax representative has not respected the provision of point (a) of paragraph 4, the person liable to pay the excise duty shall be the consignee of the excise goods.

4 The consignor or tax representative shall comply with the following requirements:

- a before dispatching the excise goods, register his or her identity and guarantee payment of the excise duty with the competent office specifically designated and under the conditions laid down by the Member State of destination;
- b pay the excise duty at the office referred to in point (a) after the excise goods have been delivered;
- c keep accounts of deliveries of excise goods.

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The Member States concerned may, under conditions determined by them, simplify these requirements on the basis of bilateral or multilateral agreements.

5 In the case referred to in paragraph 1, the excise duty levied in the first Member State shall be reimbursed, at the request of the consignor, where the consignor or tax representative has followed the procedures laid down in paragraph 4.

6 Member States may lay down specific rules for applying paragraphs 1 to 5 to excise goods that are covered by special national distribution arrangements.