

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

CHAPTER I

General provisions

Article 1	Subject matter
Article 2	Application of the Union Customs Code to excise goods
Article 3	Definitions
Article 4	Territorial application
Article 5	Special territorial status

CHAPTER II

General procedural provisions

Section 1

Taxable event, chargeability, irregularities during a movement under duty suspension

Article 6	Taxable event, time and place of chargeability, destruction and irretrievable losses
Article 7	Person liable to pay excise duty
Article 8	Chargeability conditions and rates of excise duty to be used
Article 9	Irregularities during movements of excise goods under duty suspension

Section 2

Reimbursement and remission

Article 10	Reimbursement and remission
------------	-----------------------------

Section 3

Exemptions

Article 11	Exemptions from payment of excise duty
Article 12	Exemption certificate
Article 13	Excise duty payment exemptions for passengers travelling to third countries or third territories

CHAPTER III

Production, processing, holding and storage

Article 14	General provision
Article 15	Conditions for authorisation as an authorised warehousekeeper

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
- Article 17 Guarantee
- Article 18 Registered consignee
- Article 19 Beginning and end of movements of excise goods under duty suspension

Section 2

Procedure to be followed for movements of excise goods under suspension of excise duty

- Article 20 Electronic administrative document
- Article 21 Handling of the electronic administrative document for goods being exported
- Article 22 Special arrangements for movements of energy products
- Article 23 Splitting of consignments
- Article 24 Formalities at destination
- Article 25 Formalities at the end of a movement of goods being exported
- Article 26 Unavailability of the computerised system
- Article 27 Fallback documents at destination or in cases of export
- Article 28 Alternative proofs of receipt and evidence of exit
- Article 29 Delegation of power and conferral of implementing powers with respect to the documents to be exchanged under the duty suspension arrangement

Section 3

Simplified procedures

- Article 30 Simplified procedures in a single Member State
- Article 31 Simplified procedures in two or more Member States

CHAPTER V

Movement and taxation of excise goods after release for consumption

Section 1

Acquisition by private individuals

- Article 32 Acquisition by a private individual

Section 2

Procedure to be followed for movements of excise goods which have been released for consumption in the territory of one Member State and are moved to the territory of another Member State in order to be delivered there for commercial purposes

Article 33	General
Article 34	Chargeable event
Article 35	Conditions for movement of excise goods under this Section
Article 36	Electronic simplified administrative document
Article 37	Report of receipt
Article 38	Fallback procedure and recovery at dispatch
Article 39	Fallback documents and recovery of data — report of receipt
Article 40	Alternative proofs of receipt
Article 41	Derogation from the obligation to use the computerised system — simplified procedures in two or more Member States
Article 42	Movement of goods released for consumption between two places in the territory of the same Member State via the territory of another Member State
Article 43	Delegation of power and conferral of implementing power for the movement of goods to be delivered for commercial purposes

Section 3

Distance selling

Article 44	Distance selling
------------	------------------

Section 4

Destruction and loss

Article 45	Destruction and loss
------------	----------------------

Section 5

Irregularities during the movement of excise goods

Article 46	Irregularities during the movement of excise goods
------------	--

CHAPTER VI

Miscellaneous

Section 1

Marking

Article 47	Marking
------------	---------

Section 2

Small wine producers

Article 48 Small wine producers

Section 3

Stores for boats and aircraft

Article 49 Stores for boats and aircraft

Section 4

Special arrangements

Article 50 Special arrangements

CHAPTER VII

Exercise of the delegation and committee procedure

Article 51 Exercise of the delegation

Article 52 Committee procedure

CHAPTER VIII

Reporting and transitional and final provisions

Article 53 Reporting on the implementation of this Directive

Article 54 Transitional provisions

Article 55 Transposition

Article 56 Repeal

Article 57 Entry into force and application

Article 58 Addressees

ANNEX I

PART A

REPEALED DIRECTIVE WITH LIST OF THE SUCCESSIVE AMENDMENTS THERETO

PART B

TIME-LIMITS FOR TRANSPOSITION INTO NATIONAL LAW AND DATE OF APPLICATION

ANNEX II CORRELATION TABLE

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.

- (1) Opinion of 27 March 2019 (not yet published in the Official Journal).
- (2) Opinion of 17 October 2018 ([OJ C 62, 15.2.2019, p. 108](#)).
- (3) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ([OJ L 9, 14.1.2009, p. 12](#)).
- (4) Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages ([OJ L 316, 31.10.1992, p. 21](#)).
- (5) Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages ([OJ L 316, 31.10.1992, p. 29](#)).
- (6) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity ([OJ L 283, 31.10.2003, p. 51](#)).
- (7) Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco ([OJ L 176, 5.7.2011, p. 24](#)).
- (8) [OJ L 123, 12.5.2016, p. 1](#).
- (9) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers ([OJ L 55, 28.2.2011, p. 13](#)).
- (10) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code ([OJ L 343, 29.12.2015, p. 1](#)).
- (11) Commission Delegated Regulation (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code ([OJ L 192, 30.7.2018, p. 1](#)).
- (12) Decision (EU) 2020/263 of the European Parliament and of the Council of 15 January 2020 on computerising the movement and surveillance of excise goods (see page 43 of this Official Journal).
- (13) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code ([OJ L 343, 29.12.2015, p. 558](#)).