

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

CHAPTER III

PRODUCTION, PROCESSING AND HOLDING

Article 15

- 1 Each Member State shall determine its rules concerning the production, processing and holding of excise goods, subject to this Directive.
- 2 The production, processing and holding of excise goods, where the excise duty has not been paid, shall take place in a tax warehouse.