

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

CHAPTER IV

MOVEMENT OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

SECTION 1

General provisions

Article 19

- 1 A registered consignee may neither hold nor 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 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 Article 4(9) 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.