

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

CHAPTER I

General provisions

Article 3

Definitions

For the purpose of this Directive, the following definitions apply:

- (1) ‘authorised warehousekeeper’ means a natural or legal person authorised by the competent authorities of a Member State, in the course of the business of that person, to produce, process, hold, store, receive or dispatch excise goods under a duty suspension arrangement in a tax warehouse;
- (2) ‘territory of a Member State’ means the territory of a Member State to which the Treaties are applicable, in accordance with Articles 349 and 355 of the TFEU, with the exception of third territories;
- (3) ‘territory of the Union’ means the territories of the Member States;
- (4) ‘third territories’ means the territories referred to in Article 4(2) and (3);
- (5) ‘third countries’ means any State or territory to which the Treaties are not applicable;
- (6) ‘duty suspension arrangement’ means a tax arrangement applied to the production, processing, holding, storage or movement of excise goods whereby excise duty is suspended;
- (7) ‘importation’ means the release of goods for free circulation in accordance with Article 201 of Regulation (EU) No 952/2013;
- (8) ‘irregular entry’ means an entry of goods into the territory of the Union, which have not been placed under release for free circulation in accordance with Article 201 of Regulation (EU) No 952/2013 and for which a customs debt under Article 79(1) of that Regulation has been incurred, or would have been incurred if the goods had been subject to customs duty;
- (9) ‘registered consignee’ means a natural or legal person authorised by the competent authorities of the Member State of destination to receive, in the course of the business of that person and under the conditions fixed by those authorities, excise goods moving under a duty suspension arrangement from the territory of another Member State;
- (10) ‘registered consignor’ means a natural or legal person authorised by the competent authorities of the Member State of importation, to only dispatch excise goods under a duty suspension arrangement upon their release for free circulation in accordance with Article 201 of Regulation (EU) No 952/2013 in the course of the business of that person and under the conditions fixed by those authorities;

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.

- (11) ‘tax warehouse’ means a place where excise goods are produced, processed, held, stored, received or dispatched under duty suspension arrangements by an authorised warehousekeeper in the course of the business of that person, subject to certain conditions laid down by the competent authorities of the Member State where the tax warehouse is located;
- (12) ‘certified consignor’ means a natural or legal person registered with the competent authorities of the Member State of dispatch in order to dispatch excise goods, in the course of the business of that person, that have been released for consumption in the territory of one Member State and then moved to the territory of another Member State;
- (13) ‘certified consignee’ means a natural or legal person registered with the competent authorities of the Member State of destination in order to receive excise goods, in the course of the business of that person, that have been released for consumption in the territory of one Member State and then moved to the territory of another Member State;
- (14) ‘Member State of destination’ means the Member State to which excise goods are to be delivered or used in accordance with the provisions of this Directive;
- (15) ‘remission’ means the waiving of the obligation to pay an amount of excise duty that has not been paid;
- (16) ‘reimbursement’ means the refunding of an amount of excise duty that has been paid.