

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 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 34

Chargeable event

- 1 The certified consignee shall be liable to pay the excise duty, which shall be chargeable when the goods have been delivered to the Member State of destination, except where an irregularity under Article 46 occurs during the movement.
- 2 In case of lack of registration or certification of one or all persons involved in the movement, these persons shall also become liable to pay the excise duty.
- 3 Excise goods which are held on board a boat or aircraft making sea-crossings or flights between the territories of two Member States but which are not available for sale when the boat or aircraft is in the territory of one of the Member States shall not be subject to excise duty in that Member State.