

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

CHAPTER I

General provisions

Article 4

Territorial application

- 1 This Directive and Directives 92/83/EEC, 92/84/EEC, 2003/96/EC and 2011/64/EU shall apply to the territory of the Union.
- 2 This Directive and Directives 92/83/EEC, 92/84/EEC, 2003/96/EC and 2011/64/EU shall not apply to the following territories forming part of the customs territory of the Union:
 - a the Canary Islands;
 - b the French territories referred to in Article 349 and Article 355(1) of the TFEU;
 - c the Åland Islands;
 - d the Channel Islands.
- 3 This Directive and Directives 92/83/EEC, 92/84/EEC, 2003/96/EC and 2011/64/EU shall not apply to the territories within the scope of Article 355(3) of the TFEU, nor to the following other territories not forming part of the customs territory of the Union:
 - a the Island of Heligoland;
 - b the territory of Büsingen;
 - c Ceuta;
 - d Melilla;
 - e Livigno.
- 4 Spain may give notice, by means of a declaration, that this Directive and Directives 92/83/EEC, 92/84/EEC, 2003/96/EC and 2011/64/EU shall apply to the Canary Islands — subject to measures to adapt to their extreme remoteness — in respect of all or some of the excise goods referred to in Article 1, from the first day of the second month following deposit of such declaration.
- 5 France may give notice, by means of a declaration, that this Directive and Directives 92/83/EEC, 92/84/EEC, 2003/96/EC and 2011/64/EU apply to the territories referred to in point (b) of paragraph 2, subject to measures to adapt to their extreme remoteness, in respect of all or some of the excise goods referred to in Article 1, from the first day of the second month following the deposit of such declaration.
- 6 The provisions of this Directive shall not prevent Greece from maintaining the specific status granted to Mount Athos as guaranteed by Article 105 of the Greek Constitution.