

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

CHAPTER I

General provisions

Article 5

Special territorial status

1 In view of the conventions and treaties concluded with France, Italy, Cyprus and the United Kingdom respectively, the Principality of Monaco, San Marino, the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia, and the Isle of Man shall not be regarded, for the purposes of this Directive, as third countries.

2 Member States shall take the measures necessary to ensure that movements of excise goods originating in or intended for:

- a the Principality of Monaco are treated as movements originating in or intended for France;
- b San Marino are treated as movements originating in or intended for Italy;
- c United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia are treated as movements originating in or intended for Cyprus;
- d the Isle of Man are treated as movements originating in or intended for the United Kingdom.

3 Member States shall take the measures necessary to ensure that movements of excise goods originating in or intended for Jungholz and Mittelberg (Kleines Walsertal) are treated as movements originating in or intended for Germany.