

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

CHAPTER II

General procedural provisions

Section 1

Taxable event, chargeability, irregularities during a movement under duty suspension

Article 7

Person liable to pay excise duty

- 1 The person liable to pay the excise duty that has become chargeable shall be:
 - a in relation to the departure of excise goods from a duty suspension arrangement as referred to in point (a) of Article 6(3):
 - (i) the authorised warehousekeeper, the registered consignee or any other person releasing the excise goods or on whose behalf the excise goods are released from the duty suspension arrangement and, in the case of irregular departure from the tax warehouse, any other person involved in that departure;
 - (ii) in the case of an irregularity during a movement of excise goods under a duty suspension arrangement as defined in Article 9(1), (2) and (4): the authorised warehousekeeper, the registered consignor or any other person who guaranteed the payment in accordance with Article 17(1) and (3) and any person who participated in the irregular departure and who was aware or who should reasonably have been aware of the irregular nature of the departure;
 - b in relation to the holding or storage of excise goods as referred to in point (b) of Article 6(3): the person holding or storing the excise goods, or any other person involved in the holding or storage of the excise goods, or any combination of such persons in accordance with the principle of joint and several liability;
 - c in relation to the production, including processing, of excise goods as referred to in point (c) of Article 6(3): the person producing the excise goods and, in the case of irregular production, any other person involved in their production;
 - d in relation to the importation or irregular entry of excise goods as referred to in point (d) of Article 6(3): the declarant as defined in point (15) of Article 5 of Regulation (EU) No 952/2013 (the ‘declarant’) or any other person as referred to in Article 77(3) of that Regulation and, in the case of irregular entry, any other person involved in that irregular entry.
- 2 Where several persons are liable for payment of the same excise duty, they shall be jointly and severally liable for such debt.