

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

CHAPTER III

Production, processing, holding and storage

Article 14

General provision

- 1 Each Member State shall determine its rules concerning the production, processing, holding and storage of excise goods, subject to this Directive.
- 2 The production, processing, holding and storage of excise goods, where the excise duty has not been paid, shall take place in a tax warehouse.

Article 15

Conditions for authorisation as an authorised warehousekeeper

1 The opening and operation of a tax warehouse by an authorised warehousekeeper shall be subject to authorisation by the competent authorities of the Member State where the tax warehouse is situated.

Such authorisation shall be subject to the conditions that the authorities are entitled to lay down for the purposes of preventing any possible evasion or abuse.

- 2 An authorised warehousekeeper shall be required to:
 - a provide, if necessary, a guarantee to cover the risk inherent in the production, processing, holding and storage of excise goods;
 - b comply with the requirements laid down by the Member State within whose territory the tax warehouse is situated;
 - c keep, for each tax warehouse, accounts of stock and movements of excise goods;
 - d enter into his or her tax warehouse and enter in his or her accounts at the end of their movement all excise goods moving under a duty suspension arrangement, except where Article 16(4) applies;
 - e consent to all monitoring and stock checks.

The conditions for the guarantee referred to in point (a) of the first subparagraph shall be set by the competent authorities of the Member State in which the tax warehouse is authorised.