

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 1

Acquisition by private individuals

Article 32

Acquisition by a private individual

1 Excise duty on excise goods acquired by a private individual for his or her own use, and transported from the territory of one Member State to the territory of another Member State by this private individual, shall be charged only in the Member State in which the excise goods are acquired.

2 To determine whether the excise goods referred to in paragraph 1 are intended for the own use of a private individual, Member States shall take account at least of the following:

- a the commercial status of the holder of the excise goods and the reasons for holding them;
- b the place where the excise goods are located or, if appropriate, the mode of transport used;
- c any document relating to the excise goods;
- d the nature of the excise goods;
- e the quantity of the excise goods.

3 For the purposes of applying point (e) of paragraph 2, Member States may lay down guide levels, solely as a form of evidence. These guide levels may not be lower than:

- a for tobacco products:
 - cigarettes: 800 items,
 - cigarillos (cigars weighing not more than 3 g each): 400 items,
 - cigars: 200 items,
 - smoking tobacco: 1,0 kg;
- b for alcoholic beverages:
 - spirit drinks: 10 l,
 - intermediate products: 20 l,
 - wines: 90 l (including a maximum of 60 l of sparkling wines),
 - beers: 110 l.

4 Member States may also provide that excise duty shall become due in the Member State of consumption on the acquisition of mineral oils already released for consumption in another Member State if such products are transported using atypical modes of transport by a private individual or on behalf of a private individual.

Status: This is the original version (as it was originally adopted).

For the purposes of this paragraph, ‘atypical mode of transport’ means the transport of fuels other than in the tanks of vehicles or in appropriate reserve fuel canisters and the transport of liquid heating products other than by means of tankers used on behalf of economic operators.