EUROPEAN COMMISSION
DIRECTORATE GENERAL TAXUD
TAXATION AND CUSTOMS UNION
TAX POLICY

Administrative cooperation and fight against fiscal fraud
DIRECTIVE 92/12/EEC
DIRECTIVE 92/12/EEC

(THE HORIZONTAL DIRECTIVE)

- PRODUCTION
- STORAGE
- MOVEMENT
OBLIGATION TO LEVY EXCISE ONLY ON

- ALCOHOL AND ALCOHOLIC BEVERAGES
- MINERAL OILS
- MANUFACTURED TOBACCO
OTHER TAXES ON EXCISE GOODS
(Art. 3-2)

- INDIRECT TAXES FOR SPECIFIC PURPOSES
- TAXES COMPLY WITH THE EXCISE RULES
TAXES ON OTHER GOODS (Art. 3-3)

- TAXES LEVIED ON OTHER PRODUCTS
- TAXES DO NOT GIVE RISE TO BORDER CROSSING FORMALITIES IN TRADE BETWEEN MEMBER-STATES
DEFINITIONS (Art. 4)
AUTHORISED WAREHOUSEKEEPER (Art. 4-a)

- NATURAL OR LEGAL PERSON AUTHORISED BY THE AUTHORITIES
- TO PRODUCE, PROCESS, HOLD, RECEIVE AND DISPATCH EXCISE GOODS
- UNDER SUSPENSION OF EXCISE DUTIES
TAX WAREHOUSE (Art. 4-b)

- A PLACE WHERE EXCISE GOODS ARE
- PRODUCED, PROCESSED, HELD, RECEIVED ORDispatched
- UNDER DUTY SUSPENSION ARRANGEMENTS
REGISTERED TRADER
(Art. 4-d)

- **NATURAL OR LEGAL PERSON WITHOUT THE WAREHOUSEKEEPER STATUS**
- **AUTHORISED TO RECEIVE EXCISE GOODS UNDER SUSPENSION**
- **MAY NEITHER HOLD NOR DISPATCH UNDER SUSPENSION**
NON-REGISTERED TRADER (Art. 4-e)

- NATURAL OR LEGAL PERSON WITHOUT WAREHOUSKEEPER STATUS
- AUTHORISED TO RECEIVE OCCASIONALLY EXCISE GOODS UNDER SUSPENSION
- MAY NEITHER HOLD NOR DISPATCH UNDER SUSPENSION
- MUST GUARANTEE PAYMENT OF EXCISE IN MEMBER STATE OF DESTINATION PRIOR TO THE DISPATCH OF EXCISE GOODS
Recommendation 2000/789/EC

Sets out guidelines for the authorisation of warehousekeepers:

- Criteria
- Information to be provided
- Guarantees
- Cancellation or withdrawal
CHARGEABLE EVENT (Art.5)

- GOODS ARE SUBJECT TO EXCISE DUTY:
  - AT THE TIME OF THEIR PRODUCTION IN OR
  - AT THE TIME OF THEIR IMPORTATION INTO
  - THE TERRITORY OF THE EU AS DEFINED IN ART.2
**CHARGEABILITY**

*(Art.6)*

- **AT THE TIME OF RELEASE FOR CONSUMPTION:**
- **DEPARTURE FROM THE SUSPENSION REGIME**
- **MANUFACTURE OF EXCISE GOODS OUTSIDE THE SUSPENSION REGIME**
- **IMPORTATION IN THE EU WHERE EXCISE GOODS HAVE NOT BEEN PLACED UNDER A SUSPENSION REGIME**
PRIVATE INDIVIDUALS
(Art.8 and 9-2)

- EXCISE PAID IN THE MEMBER STATE OF DEPARTURE
- GOODS FOR OWN USE
- TRANSPORTATION BY THEMSELVES
- GUIDE LEVELS
PRODUCTION, PROCESSING, HOLDING
(Art.11 to 14)

- PRODUCTION OF EXCISE GOODS IN A WAREHOUSE
- AUTHORISATION OF THE ADMINISTRATION TO THE WAREHOUSEKEEPER
- PROVISIONS FOR CONTROL OF THE PRODUCTION, HOLDING AND DEPARTURE FROM THE WAREHOUSE
PRODUCTION, PROCESSING, HOLDING (Art. 11 to 14)

• GUARANTEE, IF NECESSARY, TO COVER PRODUCTION, PROCESSING AND HOLDING

• A COMPULSORY GUARANTEE TO COVER MOVEMENT
MOVEMENT (Art. 15 to 21)
MOVEMENT BETWEEN WAREHOUSES

- LICENCE FOR THE WAREHOUSEKEEPER
- MOVEMENT UNDER SUSPENSION WITH AAD (Regulation EEC/2719/92)
- WAREHOUSEKEEPER IS RESPONSIBLE FOR EXCISE
MOVEMENT BETWEEN WAREHOUSE AND (NON) REGISTERED TRADER

- AUTHORIZATION FOR WAREHOUSEKEEPER
- AUTHORIZATION FOR THE (NON)REGISTERED TRADER + GUARANTEE CERTIFICATE
- MOVEMENT UNDER SUSPENSION WITH AAD
- (NON) REGISTERED TRADER IS RESPONSIBLE FOR PAYMENT OF EXCISE DUTY
Circulation under duty suspension (AAD)

AAD

Consignor

MSA

Optional

Consignee

MSA

Optional

Endorsed by MSA = optional
MOVEMENT WITHOUT SUSPENSION

- EXCISE IS PAID IN MEMBER STATE OF DEPARTURE
- MOVEMENT WITH SAD (Regulation EEC/3649/92)
- EXCISE HAS TO BE PAID IN MEMBER STATE OF DESTINATION
- REFUND OF EXCISE PAID IN MEMBER STATE OF DEPARTURE
TAX MARKING
(Art. 21)

- FOR NATIONAL FISCAL PURPOSES
- AVAILABLE FOR WAREHOUSEKEEPER IN OTHER MEMBER STATE
- THERE MAY BE MUTUAL RECOGNITION
- MOVING OF EXCISE GOODS WITH TAX MARKING IN THE EC TAKES PLACE UNDER SUSPENSION
Exemptions (Art. 23)

- DIPLOMATIC OR CONSULAR RELATIONS
- INTERNATIONAL ORGANISATIONS
- ARMED FORCES

Movements must be accompanied by an exemption certificate, in addition to the AAD (see Regulation 31/96/EEC)
EXCISE COMMITTEE  
(Art. 24)

- COMMISSION IS ASSISTED BY THE EXCISE COMMITTEE
- COMPOSED OF THE REPRESENTATIVES OF THE MEMBER STATES
- CHAIRED BY A COMMISSION REPRESENTATIVE
EXCISE COMMITTEE
(Art. 24)

- MEASURES NECESSARY FOR THE APPLICATION OF SEVERAL ARTICLES
- DISCUSSION ABOUT THE INTERPRETATION OF THE DIRECTIVES
- COMMITTEE TAKES ITS DECISION BY MAJORITY LAID DOWN IN ART. 205(2) OF THE TREATY (before Article 148(2))
FUTURE DEVELOPMENTS

• COMPUTERISED MOVEMENT AND CONTROL SYSTEM (EMCS)
• REVIEW OF DIRECTIVE 92/12: modernization + EMCS legal base
• STRENGTHENING MUTUAL ASSISTANCE PROVISIONS (Implementing Regulation for Regulation 2073/2004)
• IMPLEMENTING PROVISIONS FOR EMCS