



***EUROPEAN COMMISSION
DIRECTORATE GENERAL TAXUD
TAXATION AND CUSTOMS UNION
TAX POLICY***

***Administrative cooperation and fight against
fiscal fraud***



DIRECTIVE 92/12/EEC



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(THE HORIZONTAL DIRECTIVE)

- **PRODUCTION**
- **STORAGE**
- **MOVEMENT**



DIRECTIVE 92/12/EEC (Art. 3-1)

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***

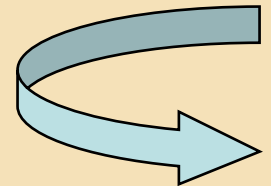


TAXES ON OTHER GOODS (Art. 3-3)

- **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**



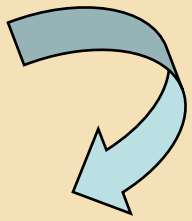
TAX WAREHOUSE (Art. 4-b)

- **A PLACE WHERE EXCISE GOODS ARE**
- **PRODUCED, PROCESSED, HELD,
RECEIVED OR DISPATCHED**
- **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**



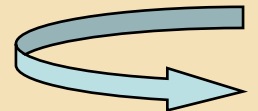
PRIVATE INDIVIDUALS (Art.8 and 9-2)

- **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**



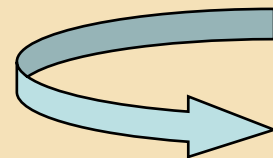


PRODUCTION, PROCESSING, HOLDING (Art.11 to 14)

- **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**

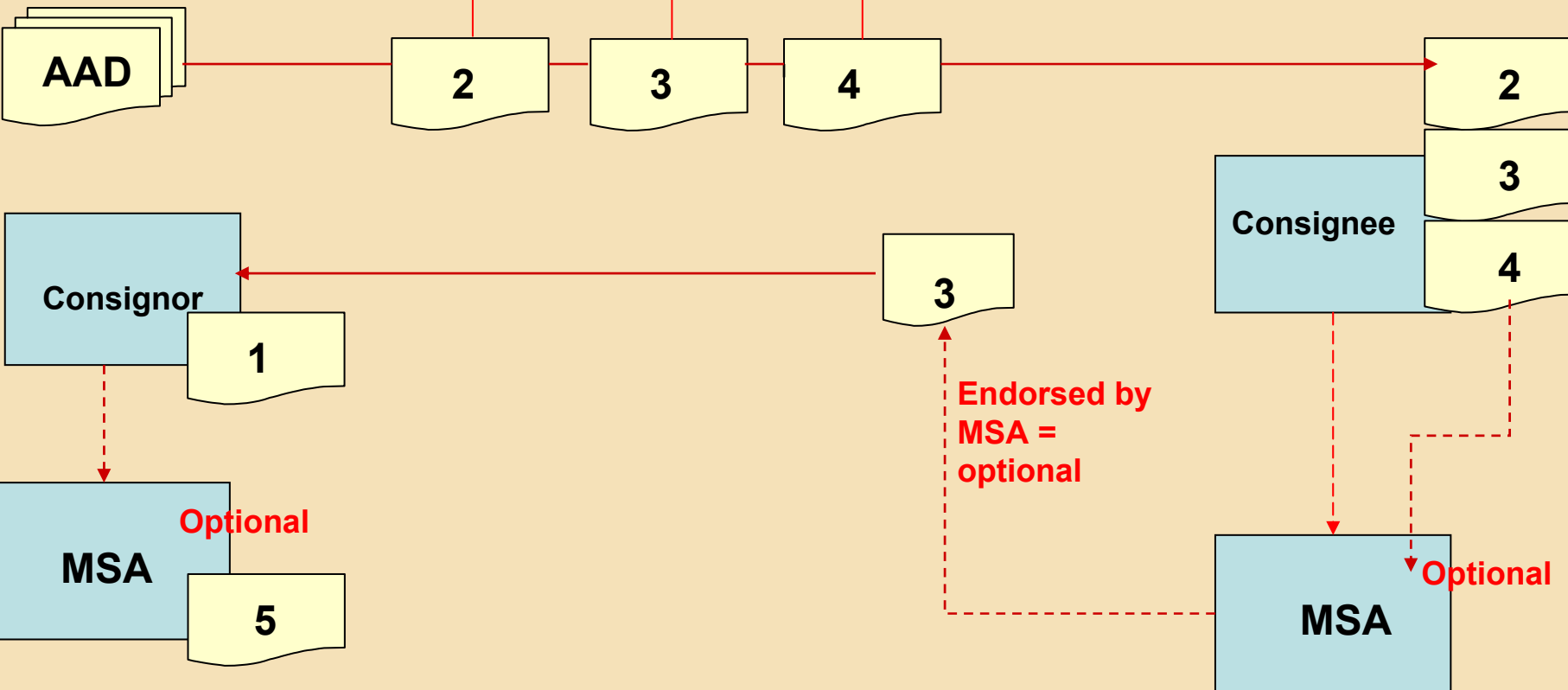


MOVEMENT BETWEEN WAREHOUSE AND (NON) REGISTERED TRADER

- **AUTHORIZATION FOR WAREHOUSEKEEPER**
- **AUTHORIZATION FOR THE (NON)REGISTERED TRADER + GUARANTEE CERTIFICATE**
- **MOVEMENT UNDER SUSPENSION WITH AAD**
- **(NON) REGISTERED TRADER IS RESPONSIBLE FOR PAIEMENT OF EXCISE DUTY**



Circulation under duty suspension (AAD)





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**



THANK YOU !