

Customs Flash

July 2022

New bill of the Ministry of Finance introduces changes for excise goods

On 6 July 2022, a new bill of the Ministry of Finance was submitted to Greek parliament, in compliance with the requirements of EU law (Directive 2020/262). The new bill brings various changes in Greek customs law and, among others, introduces changes to the existing rules on excise goods, with effect from February 13, 2023. Some of the key changes that are being introduced are summarized below.

Movement of excise goods released for consumption from one EU member state to another (for commercial purposes)

- For the purposes of the movement in question, the consignor must register as a “Certified Consignor” and the consignee must register as a “Certified Consignee”. Authorized warehouse keepers and Registered Consignors/Consignees may also act as a Certified Consignor/Consignee
- The Certified Consignee is liable for payment of the excise duty in the Member State of destination and must submit a guarantee for the movement of the goods before the goods are dispatched.
- The relevant movement is being monitored by the competent authorities and takes place under cover of an electronic Simplified Administrative Document (“e-SAD”) by the Certified Consignor. Furthermore, the Certified Consignee must submit a report of receipt to the customs authorities of the Member State of Destination.
- The Certified Consignor may claim the refund of excise duty paid in the Member State of dispatch, based on the above report of the Certified Consignee (which is communicated electronically between the competent authorities).
- A similar process (based on an e-SAD and a report of receipt) is followed in the case of movement of excise goods released for consumption between two places in the territory of Greece, via the territory of another EU member state.

Harmonization of rules regarding destruction or loss of excise goods

- The new bill provides that no excise duty should become due for excise goods that have been released for consumption in another EU member state, under conditions, in case of total destruction or irretrievable loss, due to unforeseeable circumstances, force majeure, or based on an authorization of the competent authorities.
- Furthermore, it is provided that no excise duty shall become due with respect to certain minimum amounts of losses that may occur during transport, due to the nature of the goods. The relevant threshold of acceptable losses is to be determined through Delegated Acts of the EU Commission.
- Similar rules are being adopted with respect to the destruction or loss of excise products that are under suspension of excise duty, where no release for consumption of the goods shall be considered to take place in the aforementioned instances.

Other important changes relating to the movement of excise goods

- A new case of termination of the movement of excise goods under duty suspension arrangement is introduced: The placement of the goods under the external transit procedure
- The obligation to provide a guarantee for the movement of energy products between EU member states through fixed pipelines is abolished.

Changes relating to the release of excise goods for consumption

- New cases of release of excise goods for consumption are being introduced, namely (i) the storage of excise goods, including cases of an irregularity, outside a duty suspension arrangement and (ii) the processing (including irregular processing) of excise goods outside a duty suspension arrangement.

New measures for infringements relating to ethyl alcohol and alcoholic products

- The new bill provides that a business shall be sealed from 10 to 30 days, when it is established, following an audit, that it possesses, manufactures, bottles or disposes of ethyl alcohol or alcoholic beverages through smuggling, or in violation of EU and national rules on ethyl alcohol, alcoholic beverages and food.
- The information of the perpetrators, the premises of the business that are being sealed and the relevant measures imposed shall be published on the website of the Independent Authority of Public Revenues, subject to Data Protection rules.
- The above measures shall enter in force upon publication of the new law in the Government Gazette.