

Customs

Flash

February 2023

New administrative guidelines on the intra-EU movement of excise goods after release for consumption.

Administrative Guidelines

As of 13 February 2023 and based on the EU Excise Directive (Directive 2020/262/EU), new rules entered in force on the movement of excise goods from one EU member state to another for commercial purposes, after release for consumption. Greece has implemented the relevant EU Directive through law 4955/2022. In this respect, Greek authorities have published relevant guidelines, covering among others:

- The process for the required registration of the consignor and the consignee of the goods as a “Certified Consignor” or a “Certified Consignee”, respectively.
- The guarantee required for the intra-EU movement of the above excise goods
- The procedure for the recovery of excise duty that has been paid by the Certified Consignor in the Member State of dispatch.

Registration as Certified Consignor or Certified Consignee

In order to become a “Certified Consignor” or a “Certified Consignee”, a registration with a special registry of Economic Operators and a special authorisation is required. To this end, a relevant application must be filed through the customs electronic system (“ICISnet”), accompanied by the relevant supporting documentation, including (in the case of the Certified Consignee) a guarantee.

Guarantee

The guarantee must cover the excise duty that corresponds to the shipped goods. It can be either a letter of guarantee (by a bank or an insurance company) or a cash deposit. However, in the case of a Certified Consignee who occasionally receives goods, there is also the opportunity to prepay the relevant excise duties by submitting an excise duty declaration prior to the arrival of the goods.

The term of the guarantee varies. It can be either limited to a single shipment (for receiving goods occasionally) or annual and even open-ended as is the case for the Certified Consignee who regularly receives excise goods after release for consumption.

Procedure for the recovery of excise duty by the Certified Consignor

The Certified Consignor may claim the refund of excise duty paid in the Member State of dispatch, based on a report of receipt of the goods by the Certified Consignee in the Member State of destination (which is communicated electronically between the competent authorities). In brief, the steps of the process are as follows:

Step 1

The Consignor submits an application at the customs office accompanied by (among others):

- Information on the number of the electronic Simplified Administrative Document (“e-SAD”)
- Proof of payment receipt of the excise duty in the Member State of dispatch

Step 2

Customs authorities check that the application and the corresponding supporting documentation are in good order and notify the applicant about its acceptance or its rejection within 30 days from the submission of all required documents and information.

Step 3

Customs authorities verify the amount to be refunded and issue their final decision on the refund, to the extent that the applicant carries no debts towards the State. Otherwise, a set off takes place.

Other obligations of the Certified Consignee

- The Certified Consignee must inform the competent Customs Office via email, about the expected shipment(s) at least 1 day before the arrival of the goods, indicating the number of the respective e-SAD.
- The excise duty declaration for the payment of the corresponding excise duty and VAT must be submitted by the next working day that follows the arrival of the goods.

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This information is intended only as a general update for interested persons and should not be used as a basis for decision-making. For further details please contact PwC: 260, Kifissias Avenue 15232 Halandri tel. +30 210 6874400

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