



General information notice on the consignment of excise products

This general notice is intended to inform you that if you wish to receive products on which excise duty has **not** been paid in another Member State, defined in terms of "movement under suspension of excise duty" in [Council Directive 2008/118/EC of December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC](#), you must have an authorization as either "registered consignee"(A.) or as "authorized warehouse keeper"(B.).

A. Registered consignee:

1. A registered consignee is allowed to receive excise products moving under suspension of excise duty via the "EMCS"-system (Excise Movement Control System) from another Member State.
2. A registered consignee may neither hold nor dispatch excise goods under a duty suspension arrangement and shall comply with the following requirements:
 - a) before dispatch of the excise goods, provide a bank guarantee for the payment of excise duty;
 - b) at the end of the movement, enter in his accounts excise goods received under a duty suspension arrangement;
 - c) consent to any check enabling the competent authorities of to satisfy themselves that the goods have actually been received.
3. Upon receipt of the products, these must be released for consumption, i.e. Luxembourgish excise and VAT must be paid.

B. Authorized warehouse keeper:

1. An authorized warehouse keeper is allowed to produce, process, hold, receive or dispatch excise goods under a duty suspension arrangement in a tax warehouse.
2. An authorized warehouse keeper is required to:
 - a) provide, if necessary, a bank guarantee to cover the risk inherent in the production, processing and holding of excise goods;
 - b) comply with the requirements laid down by the competent authorities within whose territory the tax warehouse is situated;
 - c) keep, for each tax warehouse, accounts of stock and movements of excise goods;
 - d) enter into his tax warehouse and enter in his accounts at the end of their movement all excise goods moving under a duty suspension arrangement;
 - e) consent to all monitoring and stock checks.

3. Upon receipt of the products, an authorized warehouse keeper may choose to either release them for consumption, store them in his tax warehouse or forward them under suspension of excise duty to a different authorized warehouse keeper or registered consignee, established either in Luxembourg or a different Member State.

C. Tax warehouse:

1. A tax warehouse is a place where excise goods are produced, processed, held, received or dispatched under duty suspension arrangements by an authorized warehouse keeper in the course of his business, subject to certain conditions.
2. Renting of a special warehouse or storing of your products in a special duty-free zone is not an obligation, you may store the products in your own cellar, which can be authorized as a tax warehouse, but for this, and other details, specific obligations will be given upon receipt of the application.
3. Tax seals or stamps are not used in Luxembourg for alcoholic beverages.

D. Login information:

In both cases a “Luxtrust” certificate number (<https://www.luxtrust.lu/>) is necessary in order to have a digital signature.

Once you have received your “Luxtrust” certificate (Smartcard or other), you may fill out our application form for an excise authentication number (LUACC....).

This application form can either be filled out manually or by “Luxtrust” certificate.

1. Manual form:
http://www.do.etat.lu/acc/Formulaires/Form_Demande_%20autorisation_accise_v2.pdf
2. Luxtrust form:
http://www.do.etat.lu/acc/Formulaires/Form_Demande_autorisation_accise_final_Luxtrustv2_distributed.pdf

Together with one of these two forms, you must also fill out the below form to be granted access to our “EMCS”-system.

http://www.do.etat.lu/edouanes/eDouane_EMCS/Documents/eDouaneEMCS_demande_accises_utilisateurs.pdf

E. Sporadic consignments:

Please note that there is also a possibility to obtain a temporary authorization for sporadic consignments which do not exceed +/- 10 a year.

In that case, a temporary authorization will be established in one of our offices (Centre Douanier-Howald, Esch-Alzette, Merttert or Ettelbruck) upon presentation of an order or an invoice showing clearly the nature and the alcoholic degree of the goods.

For further, and more detailed information, you may consult our information notice (http://www.do.etat.lu/acc/Notices_documents/Notice_Information_Professionnels.pdf) or contact the person responsible for applications (Phone: 290 191 311)