



## **European Court of Justice Case, C-414/17 - Transport of goods under excise duty suspension**

**Submission Date - 31/12/2018**

The ECJ has held that article 2(1)(b)(iii) of the VAT Directive must be interpreted as meaning that an acquisition of excise goods, carried out by an agent liable for excise duty on the member state of destination of the goods, cannot be considered an intra-community acquisition of goods when the transport of the goods is not ascribed to that acquisition. Under the article article 2(1)(b)(i) of the same Directive, in the presence of a chain of successive acquisitions but only one intra-community transport, the fact the goods are transported under the excise duty suspension arrangement does not constitute a decisive factor to establish which acquisition is inputted with VAT.

We remain at your disposal if you wish further information or analysis.