

**Question for written answer E-004058/2026
to the Commission**
Rule 144
Henrik Dahl (PPE)

Subject: Article 14(2) of Directive (EU) 2020/262

Amongst small scale brewers in Denmark, there is uncertainty regarding the interaction between Article 14(1) and (2) of Directive (EU) 2020/262¹ and the provisions on chargeability and liability for excise duty in Articles 6 and 7.

Clarification is important in order to establish whether EU law requires that beer production, for which excise duty is payable, take place in an authorised tax warehouse, or whether Member States retain discretion to establish a simpler arrangement under which a private individual may produce beer outside a tax warehouse and declare and pay the excise duty directly.

On this basis, we ask the Commission:

1. Does Article 14(2) of Directive (EU) 2020/262 require that all beer production, where excise duty has not yet been paid, take place in a tax warehouse or may Member States allow its production outside a tax warehouse, where such production constitutes a release for consumption under Article 6(3)(c), with the producer liable to pay the excise duty under Article 7(1)(c)?
2. If Member States have such discretion, does the Commission consider that national legislation may provide a simplified arrangement for private or very small-scale producers without them being required to obtain the status of authorised warehousekeeper?

Supporter²

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¹ Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty, OJ L 58, 27.2.2020, p. 4, ELI: <http://data.europa.eu/eli/dir/2020/262/oj>.

² This question is supported by a Member other than the author: Kristoffer Storm (ECR).