
STATUTORY INSTRUMENTS

2010 No. 593

EXCISE

The Excise Goods (Holding, Movement and Duty Point) Regulations 2010

| | | |
|--------------------------------------|---------|-------------------------|
| <i>Made</i> | - - - - | <i>3rd March 2010</i> |
| <i>Laid before Parliament</i> | | <i>5th March 2010</i> |
| <i>Coming into force</i> | | |
| <i>Regulations 7(1)(g) and 35(c)</i> | | <i>1st January 2011</i> |
| <i>Remainder</i> | | <i>1st April 2010</i> |

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 93(1), (2)(a), (e), (fa), (fb), (fc), (3), (4), (5) and (5A), 100G, 100H, 118A(1) and (2) and 127A of the Customs and Excise Management Act 1979^{M1}, sections 41A(7), 49(1)(d) and (g), 56(1)(b) and (d), 62(5)(b) and (d), 77(1)(a) and (e) of, and paragraphs 3 and 4 of Schedule 2A to, the Alcoholic Liquor Duties Act 1979^{M2}, sections 21(1), (2) and (2A), and 23C(2) and (3) of, and paragraphs 3, 11, 19 and 25 of Schedule 3 to, the Hydrocarbon Oil Duties Act 1979^{M3}, sections 7(1)(a), (b), (ba) and (1A) and 9(2) of the Tobacco Products Duty Act 1979^{M4}, sections 1 and 2 of the Finance (No.2) Act 1992^{M5}, section 5(2) and (3) of the Finance Act 1995^{M6} and section 2(2) of, and paragraph 1A of Schedule 2 to, the European Communities Act 1972^{M7}.

The Commissioners for Her Majesty's Revenue and Customs have been designated^{M8} for the purposes of section 2(2) of the European Communities Act 1972 in relation to excise matters of the EU^{M9} and payment of excise duty; and it appears to them that it is expedient for the references in these Regulations to Commission Regulation (EEC) No. 3649/92^{M10}, Commission Regulation (EC) No. 31/96^{M11}, Commission Regulation (EC) No. 436/2009^{M12} and Commission Regulation (EC) No. 684/2009^{M13} to be construed as references to those Regulations as amended from time to time.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications, including the insertion of new Pt. A8, and otherwise as indicated at individual provision level) (N.I.) (31.12.2020) in respect of the holding, movement and taxation of excise goods in Northern Ireland by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\)](#)

- Regulations 2020 (S.I. 2020/1559), regs. 1(1), **2-80** (as amended, with further modifications including the insertion of new Pts. 4A, 4B, 9A-9C and new regs. 21A, 21B, 39A, 42A, 51A and 85A in so far as the Regulations are continued in respect of the holding, movement and taxation of excise goods in Northern Ireland, and with new savings in regs. 80A-80E (as inserted) (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 paras. 1-39**)
- C2** Regulations applied (31.12.2020) by **The Denatured Alcohol Regulations 2005** (S.I. 2005/1524), **reg. 18** (as substituted by S.I. 2019/15, regs. 1, 7(3) (with reg. 22); S.I. 2020/1640, reg. 2, Sch.)
- C3** Regulations modified (31.12.2020) by **The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019** (S.I. 2019/474), regs. 1, **10-15** (as amended by S.I. 2019/1215, regs. 1(2), 16; S.I. 2021/1444, regs. 1(3), 4); S.I. 2020/1640, reg. 2, Sch.
- C4** Regulations applied (with modifications) (1.4.2022) by **The Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022** (S.I. 2022/265), regs. 1, **Pt. 4**

Marginal Citations

- M1** 1979 c. 2; **section 1(1)** defines “the Commissioners”; the definition of “the Commissioners” was substituted by the **Commissioners for Revenue and Customs Act 2005** (c. 11), **Schedule 4, paragraph 22(b)**; **section 93(2)(a)** was amended by the **Finance Act 1981** (c. 35), **Schedule 8, paragraph 2**; **section 93(1)** was substituted, **section 93(3)** amended and **section 93(2)(fa), (fb) and (fc)** and (5A) inserted by the **Finance (No. 2) Act 1992** (c. 48), **Schedule 2, paragraph 2**; **sections 100G and 100H** were inserted by the **Finance Act 1991** (c. 31), **Schedule 4**; **section 100H** was amended by the **Finance (No. 2) Act 1992**, **Schedule 1, paragraph 6** and **Schedule 2, paragraph 4** and by the **Finance Act 2002** (c. 23), **Schedule 3, Part 1, paragraph 2**; **section 118A(1)** and (2) was inserted by the **Finance Act 1991**, **Schedule 5**; **section 127A** was inserted by the **Finance Act 1983** (c. 28), **section 6** and amended by the **Finance (No. 2) Act 1992**, **Schedule 1, paragraph 7**.
- M2** 1979 c. 4; **section 41A** was inserted by the **Finance Act 1991**, **section 7(2)** and subsection (7) has been amended by the **Finance (No.2) Act 1992**, **Schedule 1, paragraph 10** and **Schedule 18, Part 1**. **Section 49** was substituted by the **Finance Act 1991**, **Schedule 2, paragraph 14**. **Section 77(1)(a)** and (e) was amended by the **Finance Act 1995** (c. 4), **Schedule 2, paragraph 5**. **Schedule 2A** was inserted by the **Finance Act 2004** (c. 12), **section 4(2)**. **Section 4(2)** of the **Alcoholic Liquor Duties Act 1979** provides for that Act to be construed as one Act with the **Customs and Excise Management Act 1979** (c. 2), and **section 4(3)** applies the definitions in that latter Act. **Section 1(1)** of the **Customs and Excise Management Act 1979** (amended by the **Commissioners for Revenue and Customs Act 2005**) defines “the Commissioners”.
- M3** 1979 c. 5; **section 27(3)** applies the definition of “the Commissioners” (amended by the **Commissioners for Revenue and Customs Act 2005**) in **section 1(1)** of the **Customs and Excise Management Act 1979**. **Section 21** was amended by the **Finance Act 1993** (c. 34), **Schedule 23, Part 1(4)**, the **Finance Act 1994** (c. 9), **Schedule 4, paragraph 55** and the **Finance Act 2004**, **section 6(3)**. **Section 23C** was inserted by the **Finance Act 2004**, **section 13**. **Paragraph 11** of **Schedule 3** was amended by the **Finance Act 1985** (c. 54), **Schedule 4, paragraph 4**.
- M4** 1979 c. 7; **section 7(1)(b)** was amended, and **section 7(1)(ba)** and (1A) inserted, by the **Finance Act 2000** (c. 17), **section 15(5)**, (6) and (9). **Section 9(2)** was inserted by the **Finance Act 2006** (c. 25), **section 2(2)**. **Section 10(3)** applies the definition of “the Commissioners” (amended by the **Commissioners for Revenue and Customs Act 2005**) in **section 1(1)** of the **Customs and Excise Management Act 1979**.
- M5** 1992 c. 48; **section 1(7)** defines “the Commissioners” as “the Commissioners of Customs and Excise”. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by **section 5** of the **Commissioners for Revenue and Customs Act 2005**. **Section 50(1)** of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. **Section 2** was amended by the **Finance Act 1998** (c. 36), **Schedule 2, paragraph 6** and the **Finance Act 1999** (c. 16), **section 11(1)** and (2).

- M6** 1995 c. 4. Section 5(8) provides for the section to be construed as one with the [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#). Section 4(2) of that Act provides for it to be construed as one Act with the Customs and Excise Management Act 1979, and section 4(3) applies the definitions in that latter Act. Section 1(1) of the Customs and Excise Management Act 1979 (amended by the Commissioners for Revenue and Customs Act 2005) defines “the Commissioners”.
- M7** 1972 c. 68; [paragraph 1A](#) of Schedule 2 was inserted by the [Legislative and Regulatory Reform Act 2006 \(c. 51\)](#), [section 28](#). Section 2(2) was amended by the Legislative and Regulatory Reform Act 2006, section 27(1)(a) and the [European Union \(Amendment\) Act 2008 \(c. 7\)](#), the Schedule, Part 1.
- M8** [S.I. 1980/865](#) (excise matters of the European Communities) and [S.I. 1982/529](#) (payment of excise duty). These instruments designate the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- M9** [Section 3\(6\)](#) of the European Union (Amendment) Act 2008 provides that a reference in an instrument to all or any of the Communities shall, in the application of the instrument after the coming into force of the Act, be treated as being a reference to the EU.
- M10** OJ No L 369, 18.12.1992, p 17.
- M11** OJ No L 008, 11.01.1996, p 11.
- M12** OJ No L 128, 27.05. 2009, p 15.
- M13** OJ No L 197, 29.7.2009, p 24.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Introductory Text.