

## STATUTORY INSTRUMENTS

# 2010 No. 593

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

### PART 1

#### PRELIMINARY

#### Citation, commencement and effect

1. These Regulations may be cited as the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.

#### Modifications etc. (not altering text)

**C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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 (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 paras. 1-39**)

2. They come into force on 1st April 2010 except that—

- (a) Part 4 (UK registered consignors), regulation 7(1)(g) and regulation 35(c) come into force on 1st January 2011;
- (b) regulation 39(1)(a), in so far as it applies to a UK registered consignor, only has effect on or after 1st January 2011;
- (c) regulation 39(1)(b), in so far as it requires compliance with the procedures in Part 6 (exports of excise goods under duty suspension arrangements) or Part 8 (movements of excise goods wholly within the United Kingdom under duty suspension arrangements) only applies to movements of excise goods that start on or after 1st January 2011.

#### Modifications etc. (not altering text)

**C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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 (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 paras. 1-39**)

[<sup>F1</sup>**2A.** On the day that the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 come into force—

- (a) regulation 2(a) and (b) ceases to have effect in relation to “UK registered consignors” but continues to have effect in relation to “registered consignees”, and
- (b) regulation 2(c) ceases to have effect in relation to the procedures in part 6.]

**F1** Regs. 2A, 2B inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, 6 (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 84); S.I. 2020/1640, reg. 2, Sch.

[<sup>F1</sup>**2B.** These Regulations have effect subject to the Northern Ireland Regulations 2020 which apply to excise goods in Northern Ireland where specified in those Regulations.]

**F1** Regs. 2A, 2B inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, 6 (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 84); S.I. 2020/1640, reg. 2, Sch.

## Interpretation

**3.—(1)** In these Regulations—

<sup>F2</sup> ...

“ALDA 1979” means the Alcoholic Liquor Duties Act 1979;

“authorised warehousekeeper” means—

(a) <sup>F3</sup> ...

- (i) the occupier of an excise warehouse who is approved in accordance with regulations made under section 93(1) of CEMA 1979;
- (ii) a person who is registered under section 41A or 47 of ALDA 1979 <sup>M1</sup>;
- (iii) a person who holds an excise licence under section 54(2) or 55(2) of ALDA 1979;
- (iv) a person who is registered in accordance with section 62(2) of ALDA 1979;
- (v) the occupier of premises registered for the manufacture or safe storage of tobacco products in accordance with regulations made under section 7(1)(b) or (ba) of TPDA 1979 <sup>M2</sup>; <sup>F4</sup> ...

“business day” means any day except—

- (a) Saturday, Sunday, Good Friday or Christmas Day <sup>M3</sup>;
- (b) a bank holiday <sup>M4</sup> under the Banking and Financial Dealings Act 1971 <sup>M5</sup>;
- (c) a day appointed by Royal proclamation as a public fast or thanksgiving day <sup>M6</sup>;
- (d) a day declared by an order under section 2 of the Banking and Financial Dealings Act 1971 to be a non-business day <sup>M7</sup>;

“CEMA 1979” means the Customs and Excise Management Act 1979;

[<sup>F5</sup>“change of destination message” means the message submitted by the consignor of excise goods using the UK computerised system notifying the Commissioners of a change of destination of those goods;]

“the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs;

F6 ...

“customs and excise Acts” has the meaning given in section 1(1) of CEMA 1979;

F7 ...

[<sup>F8</sup>“customs suspensive procedure or arrangement” means—

- (a) any one of the special Customs procedures provided for in Part 1 of the TCTA 2018 (other than an authorised use procedure); and
- (b) the situation between the goods being presented to the Commissioners upon their entry into the United Kingdom in accordance with paragraph 1(1) of Schedule 1 to the TCTA 2018 and the earlier of—
  - (i) the end of the period of 90 days beginning with the day on which the goods are so presented, and
  - (ii) a Customs declaration under Schedule 1 to that Act being accepted in respect of the goods;]

F9 ...

F10 ...

“duty” means any excise duty;

“duty deferment arrangement” means any provision made by or under the customs and excise Acts that permits the payment of excise duty to be deferred;

“duty suspension arrangement” means a tax arrangement applied to the production, processing, holding or movement of excise goods not covered by a customs suspensive procedure or arrangement, excise duty being suspended;

[<sup>F11</sup>“electronic administrative document” means the message submitted by the consignor to the Commissioners using the UK computerised system under cover of which a movement of excise goods takes place under a duty suspension arrangement;]

[<sup>F12</sup>“EMCS requirements” means the requirements specified in the notice published by the Commissioners in accordance with regulation 56(2) and—

- (a) in the case of a draft electronic administrative document and an electronic administrative document, the respective requirements set out in paragraphs (2A) and (9) of regulation 57;
- (b) in the case of a fallback accompanying document, the requirements set out in paragraphs (2)(b) and (2A) of regulation 60;
- (c) in the case of a fallback report of receipt, the requirements set out in paragraphs (1) and (1A) of regulation 61;
- (d) in the case of a report of receipt, the requirements set out in regulation 59(1);
- (e) in the case of a report of export, the requirements set out in regulation 59A(3);]

[<sup>F13</sup>“energy products” means hydrocarbon oil, biodiesel, bioethanol, aqua methanol, road fuel gas, fuel substitute or any mixture of such products charged to excise duty or treated as such under sections 6 to 8, 20AAA, 20AAD and 23C of the Hydrocarbon Oil Duties Act 1979, or pursuant to an order made under section 10 of the Finance Act 1993;]

F14 ...

F15 ...

[<sup>F16</sup>“excise duty” has the meaning given to it in section 49 of the TCTA 2018;]

[<sup>F17</sup>“excise goods” means goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979;]

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...

“fallback accompanying document” means the paper document referred to in [<sup>F20</sup>regulation 60(2)(b)];

F21  
...

“fallback report of receipt” means the paper document referred to in [<sup>F22</sup>regulation 61(1)];

[<sup>F23</sup>“irregularity” means a situation occurring in the course of a movement of excise goods under a duty suspension arrangement, other than a relevant event referred to in regulation 21, as a result of which the movement, or a part of that movement, has not ended in accordance with regulation 3(3)(b);]

F24  
...

[<sup>F25</sup>“Northern Ireland Regulations 2020” mean the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 as modified and applied in relation to excise goods in Northern Ireland by the Excise Duties (Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020;]

F26  
...

F27  
...

[<sup>F28</sup>“place of importation” means the place where excise goods are when a declaration for the free-circulation procedure or an authorised use procedure in respect of those goods is accepted in accordance with Schedule 1 to the TCTA 2018;]

F29  
...

F30  
...

[<sup>F31</sup>“registered consignor” has the meaning given by regulation 30(2);]

“report of export” means a report completed by the [<sup>F32</sup>Commissioners] using the [<sup>F33</sup>UK] computerised system certifying that excise goods have left the territory of the [<sup>F34</sup>United Kingdom];

“report of receipt” means a report submitted by the consignee of excise goods using the [<sup>F33</sup>UK] computerised system to the [<sup>F35</sup>Commissioners] confirming that the goods have been received;

F36  
...

“tax warehouse” means –

(a) <sup>F37</sup>...

- (i) an excise warehouse <sup>M8</sup>;
- (ii) any premises registered under section 41A or 47 of ALDA 1979;
- (iii) any premises in respect of which a person holds an excise licence under section 54(2) or 55(2) of ALDA 1979;
- (iv) any premises in respect of which a person is registered in accordance with section 62(2) of ALDA 1979;

- (v) any premises registered for the manufacture or safe storage of tobacco products in accordance with regulations made under section 7(1)(b) or (ba) of TPDA 1979;

F38 ...

[<sup>F39</sup>“TCTA 2018” means the Taxation (Cross-border Trade) Act 2018;]

F40 ...

“tobacco products” has the meaning given in section 1(1) of TPDA 1979;

“TPDA 1979” means the Tobacco Products Duty Act 1979;

“transporter” means the person carrying out the first transportation of excise goods in a movement of such goods;

[<sup>F41</sup>“UK computerised system” means the computerised system for monitoring the movement of excisable products in the UK;]

F42 ...

F43 ...

“unique administrative reference code” means a code assigned to an electronic administrative document;

F44 ...

<sup>F45</sup>(2) .....

(3) For the purposes of these Regulations a movement of excise goods under a duty suspension arrangement—

[<sup>F46</sup>(a) starts when—

- (i) the goods leave a tax warehouse (where the consignor is an authorised warehousekeeper); or
- (ii) a declaration for the free-circulation procedure or an authorised use procedure is accepted in accordance with Schedule 1 to the TCTA 2018 (where the consignor is a registered consignor), and]

(b) ends-

- (i) except where sub-paragraph (ii) applies, when the consignee takes delivery of the goods, or
- (ii) in a case where the goods were dispatched to a place from where they will leave the territory of the [<sup>F47</sup>United Kingdom], when they have so left.

<sup>F48</sup>(4) .....

**F2** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F3** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(b)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F4** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(b)(ii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F5** Words in reg. 3(1) inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(c)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **82(a)**); S.I. 2020/1640, reg. 2, Sch.

- F6** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(ia)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **85(a)**); S.I. 2020/1640, reg. 2, **Sch.**
- F7** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(ii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F8** Words in reg. 3(1) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474), regs. 1, **6(2)(a)** (with reg. 9) (as amended by S.I. 2020/1494, regs. 1, 5(4)); S.I. 2020/1640, reg. 2, **Sch.**
- F9** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(iii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F10** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(iv)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F11** Words in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(f)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **82(b)**); S.I. 2020/1640, reg. 2, **Sch.**
- F12** Words in reg. 3(1) inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(g)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F13** Words in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(h)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F14** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(v)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F15** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(vi)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F16** Words in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F17** Words in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(j)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F18** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(vii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F19** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(viii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F20** Words in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(k)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F21** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(ix)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**
- F22** Words in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(l)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, **Sch.**

- F23** Words in reg. 3(1) inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(m)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F24** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(x)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F25** Words in reg. 3(1) inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(ma)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **85(c)**); S.I. 2020/1640, reg. 2, **Sch.**
- F26** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xi)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F27** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F28** Words in reg. 3(1) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474), regs. 1, **6(2)(b)** (with reg. 9) (as amended by S.I. 2020/1494, regs. 1, 5(4)); S.I. 2020/1640, reg. 2, Sch.
- F29** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xiii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F30** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xiv)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F31** Words in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(o)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F32** Word in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(p)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F33** Word in reg. 3 inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **4A(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **83**); S.I. 2020/1640, reg. 2, **Sch.**
- F34** Words in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(p)(ii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F35** Word in reg. 3(1) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(q)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F36** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xv)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F37** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(r)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F38** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(r)(ii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F39** Words in reg. 3(1) inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(s)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

- F40** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xvi)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F41** Words in reg. 3(1) inserted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(t)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **85(d)**); S.I. 2020/1640, reg. 2, Sch.
- F42** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xvii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F43** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xviii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F44** Words in reg. 3(1) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(2)(a)(xix)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F45** Reg. 3(2) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F46** Reg. 3(3)(a) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474), regs. 1, **6(3)** (with reg. 9) (as amended by S.I. 2020/1494, regs. 1, 5(4)); S.I. 2020/1640, reg. 2, Sch.
- F47** Words in reg. 3(3)(b)(ii) substituted (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(4)(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F48** Reg. 3(4) omitted (31.12.2020) by virtue of The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **7(5)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

#### Modifications etc. (not altering text)

- C2** Reg. 3, as it had effect immediately before IP completion day, continued (with modifications) (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), **5, 6** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 paras. 1-3**)
- C3** Reg. 3 modified as it applies in a control zone (1.4.2010) by The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010 (S.I. 2010/594), arts. 1, 2, 2A, Sch. paras. 1, **2** (as amended by S.I. 2019/474, regs. 1, 4(2)(3))

#### Marginal Citations

- M1** Section 47 was substituted by the Finance Act 1991 (c. 31), **section 7(3)** and amended by the Finance Act 1994 (c. 9), **Schedule 4**, paragraph 32 and the Finance Act 2008 (c. 9), **Schedule 41**, paragraph 25(c)(i).
- M2** 1979 c. 7; section 7(ba) was inserted by the Finance Act 2000 (c. 17), **section 15(6)**.
- M3** This follows the Bills of Exchange Act 1882 (c. 61) section 92(a) as read with the Banking and Financial Dealings Act 1971 (c.80), **section 3** (1).
- M4** This follows the Bills of Exchange Act 1882 (c. 61) section 92(b), which was amended by the Banking and Financial Dealings Act 1971 (c. 80), **section 4** (4).
- M5** 1971 c.80: section 1 of and Schedule 1 to that Act relate to bank holidays. Schedule 1 was amended by the St Andrew's Day Bank Holiday (Scotland) Act 2007 (asp 2).
- M6** This follows the Bills of Exchange Act 1882 (c.61), **section 92(c)**.
- M7** This follows the Bills of Exchange Act 1882 (c.61), **section 92(d)**, which was inserted by the Banking and Financial Dealings 1971 (c.80). Section 4(3) of the latter Act makes further provision about such orders.



**M8** “Excise warehouse” is defined in section 1(1) of the Customs and Excise Management Act 1979.

## Application to energy products

<sup>F49</sup>4. ....

**F49** Reg. 4 omitted (31.12.2020) by virtue of [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **8** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.

### Modifications etc. (not altering text)

**C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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 (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 paras. 1-39**)

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 1.