
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 10

EXPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

Application of Part 10

64.—(1) Subject to paragraph (2), this Part applies to excise goods which have been released for consumption in the United Kingdom and are exported to another Member State.

(2) This Part does not apply—

- (a) to excise goods exported under a UK distance selling arrangement;
- (b) in any case to which Part VII of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 apply; or
- (c) to excise goods exported by a person for that person's own use.

(3) In paragraph (2), "UK distance selling arrangement" means an arrangement where—

- (a) a person ("the UK vendor") in the United Kingdom sells or agrees to sell excise goods that have been released for consumption in the United Kingdom, to a person ("the purchaser") in another Member State;
- (b) those goods are dispatched by or to the order of the UK vendor to the purchaser or a person nominated by the purchaser and consigned to an address in another Member State;
- (c) those goods will be charged with the other Member State's duty on their importation into that State; and
- (d) the purchaser is not an authorised warehousekeeper or a registered consignee.

Accompanying document for exports of excise goods after release for consumption

65.—(1) Excise goods to which this Part applies must not be exported unless—

- (a) the consignor completes an accompanying document showing that the consignor is the supplier; and
- (b) the completion of that document complies with the EU requirements.

(2) These requirements also apply to excise goods exported to another Member State in the course of a movement to an ultimate destination within the United Kingdom.

(3) The accompanying document—

- (a) must not be amended; and
- (b) must accompany the excise goods to which it relates at all times until those goods reach their ultimate destination.

(4) The consignor must ensure, so far as it is in the consignor's power to do so, that the EU requirements are complied with at all times until the goods reach their ultimate destination.

Additional requirements

- 66.** Prior to the movement of the goods the consignor must ensure that—
- (a) the competent authorities in the Member State of destination have been informed of the pending importation; and
 - (b) before the goods are imported into that Member State, that State's excise duty has been paid or arrangements for its payment have been made.