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STATUTORY INSTRUMENTS

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**2010 No. 593**

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

**PART 11**

**IMPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION**

**Application of Part 11**

**67.**—(1) Subject to paragraph (2), this Part applies to excise goods (other than chewing tobacco) imported from another Member State which have been released for consumption in another Member State.

(2) This Part does not apply—

- (a) to excise goods imported under a distance selling arrangement;
- (b) other than regulation 68, in any case to which the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 applies; or
- (c) to excise goods imported by a person for that person's own use.

**Imports of excise goods after release for consumption**

**68.**—(1) Excise goods to which this Part applies must be consigned—

- (a) to the person shown on the accompanying document as the recipient; or
- (b) if the recipient is not in the UK, to an ultimate destination outside the United Kingdom.

(2) The excise goods must at all times be accompanied by an accompanying document that complies with the EU requirements.

(3) An accompanying document must not be amended.

(4) The person to whom any excise goods are consigned must ensure, so far as it is in that person's power to do so, that the EU requirements are complied with at all times.

(5) This regulation does not apply in any case to which Part VII of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 applies.

**Requirements**

**69.**—(1) The person delivering the excise goods, holding the excise goods intended for delivery or receiving the excise goods must—

(a) before the excise goods are dispatched—

- (i) inform the Commissioners of the expected dispatch;
- (ii) provide a guarantee satisfactory to the Commissioners securing payment of the duty or, subject to regulation 73, pay the UK excise duty chargeable on the goods;

- (b) subject to regulation 73, on or before the excise duty point, pay any duty that has not been paid in such manner as the Commissioners may direct;
- (c) consent to any check enabling the Commissioners to satisfy themselves that the goods have been received and that the duty has been paid.

(2) A person mentioned in paragraph (1) who is not approved and registered in accordance with regulation 70 shall be known as an unregistered commercial importer.

### **Registered commercial importers – approval and registration**

**70.**—(1) For the purposes of section 100G of CEMA 1979 the Commissioners may approve any of the persons specified in regulation 69(1) who applies for registration under that section and register them as excise dealers and shippers in accordance with section 100G(2) of CEMA 1979.

(2) A person who has been so approved and registered shall be known as a registered commercial importer.

(3) The approval and registration of registered commercial importers, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of CEMA 1979, is subject to the conditions and restrictions prescribed in a notice published by the Commissioners.

**71.**—(1) The Commissioners must furnish every registered commercial importer with a certificate of registration.

(2) When a person ceases to be a registered commercial importer that person must immediately destroy the certificate of registration.

(3) A registered commercial importer must give notice in writing to the Commissioners of any change in the information contained in the importer's certificate of registration within seven days of the change.

(4) Where—

- (a) a registered commercial importer gives notice in accordance with paragraph (3); or
- (b) without any such notice having been given it appears to the Commissioners that an importer's certificate of registration requires correction,

they must, unless they revoke the importer's approval and registration in accordance with section 100G(5) of CEMA 1979, furnish the importer with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners furnish a registered commercial importer with a corrected certificate of registration the importer must, upon receiving that certificate, destroy the original certificate that required correction.

**72.** Every certificate of registration must contain the following particulars—

- (a) a unique reference number assigned to the registered commercial importer by the Commissioners;
- (b) the name and (if different) the trading name of the registered commercial importer;
- (c) the address of the registered commercial importer's place of business (including any postcode) in the United Kingdom
- (d) any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of CEMA 1979.

### **Registered commercial importers - accounting and payment**

73.—(1) A registered commercial importer must each month make a return to the Commissioners on the form provided by them for the purpose.

(2) The registered commercial importer must declare in the return the duty due in the month to which the return relates.

(3) The duty due is the duty the registered commercial importer is liable to pay by virtue of Part 2 of these Regulations.

(4) The return must be made and, subject to any duty deferment arrangements, the duty due must be paid no later than the end of the fourth day immediately following the end of the month to which it relates.

(5) But if one of those days is not a business day the return and, subject to any duty deferment arrangements, payment of the duty due must be made no later than the end of the third consecutive business day following the end of the month to which it relates.

### **Receipt of excise goods**

74.—(1) Upon receipt of the excise goods the recipient must complete the certificates on the reverse of copies 2 and 3 of the accompanying document in accordance with the EU requirements.

(2) Except where the supplier does not require it, the recipient must, no later than the fifteenth day of the month following that in which the excise goods were received, send copy 3 of the accompanying document to the person shown as the supplier in that document.

(3) In this regulation “recipient” means the person who is shown as the recipient on the accompanying document.