
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 12

DISTANCE SALES OF EXCISE GOODS FROM ANOTHER MEMBER STATE

Application of Part 12

75. This Part applies where there is a distance selling arrangement.

Tax representatives-approval and registration

76.—(1) For the purposes of section 100G of CEMA 1979 the Commissioners may approve revenue traders who wish to act as the agent of vendors and register them as registered excise dealers and shippers in accordance with section 100G(2) of CEMA 1979.

(2) A revenue trader who has been so approved and registered shall be known as a tax representative.

(3) The Commissioners must not approve a revenue trader as a tax representative unless—

- (a) that trader has a business establishment or other fixed establishment in the United Kingdom; or
- (b) if that trader is an individual, that individual's usual place of residence is in the United Kingdom.

(4) The approval and registration of tax representatives, 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.

Tax representatives-procedure

77.—(1) Excise goods may not be consigned to an address in the United Kingdom under a distance selling arrangement unless a tax representative has been approved and registered in accordance with regulation 76.

(2) A tax representative must—

- (a) before the excise goods are dispatched, notify the Commissioners and provide a guarantee satisfactory to them securing payment of the UK excise duty chargeable on those goods;
- (b) immediately after the goods have been received at their intended destination, enter in a record the date of receipt of those goods and the quantity and description of those goods; and
- (c) in accordance with regulation 78, account for and pay the duty due.

Accounting and payment

78.—(1) A tax representative must each month make a return to the Commissioners on the form provided by them for the purpose.

(2) The tax representative must declare in the return the duty due in the month to which the return relates.

(3) The duty due is the duty the tax representative 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.