
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 15

OBLIGATIONS, CONDITIONS AND RESTRICTIONS

General conditions and restrictions

- 86.** The Commissioners may in a notice published by them—
- (a) impose on authorised warehousekeepers in the United Kingdom conditions and restrictions subject to which excise goods to which these Regulations apply may be deposited in or removed from excise warehouses;
 - (b) prescribe conditions and restrictions subject to which excise goods to which these Regulations apply and in respect of which UK excise duty has not been paid may be imported by UK registered consignees;
 - (c) prescribe conditions and restrictions subject to which excise goods to which these Regulations apply and in respect of which UK excise duty has not been paid may be dispatched by UK registered consignors;
 - (d) impose on transporters and on persons undertaking the carriage of excise goods requirements concerning the keeping and preserving of the documents that are required by these Regulations to accompany the goods.

Obligations of owners and transporters

87.—(1) Every owner and every transporter of excise goods to which these Regulations apply must ensure that the EU requirements are complied with at all times.

(2) Every transporter of excise goods to which these Regulations apply must, while the goods remain in that transporter's custody or under that transporter's control, produce or cause to be produced to an officer any documents that are required by these Regulations to accompany the goods when required to do so.

(3) This regulation also applies to —

- (a) any person who undertakes the carriage of excise goods who is not the transporter; and
- (b) the driver of any vehicle in which the goods are being carried,

as it applies to the transporter.