
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 2

EXCISE DUTY POINTS AND PAYMENT OF THE DUTY

Goods released for consumption in the United Kingdom-excise duty point

5. Subject to [^{F1}regulations 7(2) and 7A], there is an excise duty point at the time when excise goods are released for consumption in the United Kingdom.

F1 Words in [reg. 5](#) 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, [8A](#) (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2; [S.I. 2020/1559](#), regs. 1(2), [86](#)); [S.I. 2020/1640](#), reg. 2, [Sch.](#)

Modifications etc. (not altering text)

- C1** [Reg. 5](#), 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), [7](#) (with [regs. 2, 3](#))
- C2** [Reg. 5](#) 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, [Sch. para. 3](#)

6.—(1) Excise goods are released for consumption in the United Kingdom at the time when the goods—

- (a) leave a duty suspension arrangement;
- (b) are held outside a duty suspension arrangement and ^{F2}... excise duty on those goods has not been paid, relieved, remitted or deferred under a duty deferment arrangement;
- (c) are produced outside a duty suspension arrangement; or
- (d) are charged with duty at importation unless they are placed, immediately upon importation, under a duty suspension arrangement.

(2) In paragraph (1)(d) “importation” means—

- (a) the entry into the United Kingdom of excise goods ^{F3}..., unless the goods upon their entry into the United Kingdom are immediately placed under a customs suspensive procedure or arrangement; ^{F4}...

[^{F5}(ab) the entry into Great Britain of excise goods from Northern Ireland where those goods have been exported from an EU Member State to Great Britain and began their journey in an EU Member State;]

- (b) the release in the United Kingdom of excise goods from a customs suspensive procedure or arrangement.

^{F6}(3)

- F2** Word in [reg. 6\(1\)\(b\)](#) 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, 9\(2\)](#) (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 2](#); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)
- F3** Words in [reg. 6\(2\)\(a\)](#) 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, 9\(3\)](#) (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 2](#); [S.I. 2019/1216](#), [regs. 1\(2\), 5\(2\)](#)); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)
- F4** Word in [reg. 6\(2\)](#) 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, 9\(3A\)](#) (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 2](#); [S.I. 2020/1559](#), [regs. 1\(2\), 87\(a\)](#)); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)
- F5** [Reg. 6\(2\)\(ab\)](#) inserted by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/13), [regs. 1, 9\(3B\)](#) (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 2](#); [S.I. 2020/1559](#), [regs. 1\(2\), 87\(a\)](#)); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)
- F6** [Reg. 6\(3\)](#) 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, 9\(4\)](#) (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)

- C3** [Reg. 6](#), 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\(1\), 8](#) (with [regs. 2, 3](#)) (as amended (13.2.2023) by [S.I. 2023/64](#), [reg. 1\(2\)](#), [Sch. 2 para. 4](#))
- C4** [Reg. 6](#) 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](#), [Sch. para. 4](#) (as amended by [S.I. 2019/474](#), [regs. 1, 4\(4\)](#))

7.—(1) For the purposes of regulation 6(1)(a), excise goods leave a duty suspension arrangement at the earlier of the time when—

- (a) they leave any tax warehouse in the United Kingdom or are otherwise made available for consumption (including consumption in a tax warehouse) unless—

- (i) they are dispatched to one of the destinations referred to in [^{F7}regulation 37(a)]; and
(ii) are moved in accordance with the conditions specified in regulation 39;

- (b) they are consumed;

^{F8}(c)

^{F9}(d)

- (e) the premises on which the goods are deposited cease to be a tax warehouse;

^{F10}(f)

- (g) they leave a place of importation in the United Kingdom unless—

- (i) they are dispatched to one of the destinations referred to in [^{F11}regulation 37(a)]; and
(ii) are moved in accordance with the conditions specified in regulation 39;

- (h) there is an irregularity in the course of a movement of the goods under a duty suspension arrangement which occurs, or is deemed to occur ^{F12}...;
 - (i) there is any contravention of, or failure to comply with, any requirement relating to the duty suspension arrangement; or
 - (j) they are found to be deficient or missing from a tax warehouse.
- (2) An excise duty point does not occur at the time when excise goods leave a duty suspension arrangement—
- (a) by virtue of paragraph (1)(a) or (g), if they are [^{F13}lawfully] delivered for export, shipment as stores or removal to the Isle of Man;
 - (b) by virtue of paragraph (1)(j), if it is shown to the satisfaction of the Commissioners that the absence of, or deficiency in, the goods is due to a legitimate cause.
- ^{F14}(3)
- ^{F14}(4)
- (5) For the purposes of paragraph (1)(i), the sale of tobacco products that are eligible for home use to a person who is not a manufacturer is a contravention of a requirement of duty suspension arrangements.
- (6) In paragraph (5) “manufacturer” has the meaning given in regulation 3(1) of the Tobacco Products Regulations 2001 ^{M1}.

- F7** Words in reg. 7(1)(a)(i) 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, **10(2)(a)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F8** Reg. 7(1)(c) 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, **10(2)(b)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F9** Reg. 7(1)(d) 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, **10(2)(b)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F10** Reg. 7(1)(f) 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, **10(2)(b)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F11** Words in reg. 7(1)(g)(i) 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, **10(2)(c)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F12** Words in reg. 7(1)(h) 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, **10(2)(d)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F13** Word in reg. 7(2)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Excise Goods \(Aircraft and Ship's Stores\) Regulations 2015 \(S.I. 2015/368\)](#), regs. 1(1), **22**
- F14** Reg. 7(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, **10(3)** (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)

- C5** Reg. 7, 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), **9** (with regs. 2, 3) (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 para. 5**)

- C6** Reg. 7(1)(g) 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, **Sch. para. 4A** (as amended by S.I. 2019/474, regs. 1, 4(4))

Marginal Citations

- M1** [S.I. 2001/1712](#); relevant amending instruments are [S.I. 2003/1523](#), 2006/2368.

[^{F15}**7A.**—(1) An excise duty point does not arise by virtue of regulation 6(1)(d) where excise goods enter Great Britain from the Republic of Ireland having merely passed through the Republic of Ireland and it is shown to the satisfaction of the Commissioners that UK excise duty has been paid on those goods in Northern Ireland.

(2) The Commissioners may in a notice published by them specify details of the evidence that will be accepted as demonstrating that the conditions in paragraph (1) have been complied with.]

- F15** Reg. 7A inserted by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **10A** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2; [S.I. 2020/1559](#), regs. 1(2), 88); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)

Goods released for consumption in the United Kingdom—persons liable to pay

8.—(1) Subject to regulation 9, the person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(a) (excise goods leaving a duty suspension arrangement) is the authorised warehousekeeper^{F16}... or any other person releasing the excise goods or on whose behalf the excise goods are released from the duty suspension arrangement.

(2) In the case of an irregular departure from a tax warehouse any other person involved in that departure is jointly and severally liable to pay the duty with the persons specified in paragraph (1).

- F16** Words in [reg. 8\(1\)](#) 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, **11** (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)

- C7** [Reg. 8](#), 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), **10**, **11** (with [regs. 2](#), [3](#))

9.—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of an irregularity in the course of a movement of the goods under a duty suspension arrangement which occurs, or is deemed to occur,^{F17}... is—

- (a) in a case where a guarantee was required in accordance with regulation 39, the person who provided that guarantee;
- (b) in a case where no guarantee was required—
 - (i) the authorised warehousekeeper of dispatch (where the excise goods were dispatched from a tax warehouse^{F18}...); or

- (ii) the ^{F19}... registered consignor (where the excise goods were dispatched upon [^{F20}a declaration for the free-circulation procedure or an authorised use procedure being accepted] in accordance with [^{F21}Part 1 of the TCTA 2018]).

(2) Any other person who participated in the irregularity and who was aware, or should reasonably have been aware, that it was an irregularity, is jointly and severally liable to pay the duty with the persons specified in paragraph (1).

^{F22}(3)

- F17** Words in [reg. 9\(1\)](#) 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, **12(2)** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F18** Words in [reg. 9\(1\)\(b\)\(i\)](#) 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, **12(3)** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F19** Word in [reg. 9\(1\)\(b\)\(ii\)](#) 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, **4(a)** (with [regs. 43, 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F20** Words in [reg. 9\(1\)\(b\)\(ii\)](#) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 4\) Regulations 2019 \(S.I. 2019/1216\)](#), regs. 1(3), **4(2)**; [S.I. 2020/1640](#), reg. 2, Sch.
- F21** Words in [reg. 9\(1\)\(b\)\(ii\)](#) 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, **5(a)** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F22** [Reg. 9\(3\)](#) 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, **12(4)** (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)

- C8** [Reg. 9](#), 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), **12** (with [regs. 2, 3](#)) (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 para. 6**)

10.—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(b) (holding of excise goods outside a duty suspension arrangement) is the person holding the excise goods at that time.

(2) Any other person involved in the holding of the excise goods is jointly and severally liable to pay the duty with the person specified in paragraph (1).

Modifications etc. (not altering text)

- C9** 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**)

11.—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(c) (production of excise goods outside a duty suspension arrangement) is the person producing the excise goods.

(2) In the case of irregular production of excise goods, any other person involved in their production is jointly and severally liable to pay the duty with the person specified in paragraph (1).

Modifications etc. (not altering text)

C10 Reg. 11 modified in so far as these Regulations are continued in respect of the holding, movement and taxation of excise goods in Northern Ireland (13.2.2023) by [S.I. 2020/1559](#), **reg. 12A** (with [regs. 2, 3](#)) (as substituted by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023](#) (S.I. 2023/64), reg. 1(2), **Sch. 2 para. 6**)

12.—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(d) (importation of excise goods ^{F23}...) is the person who declares the excise goods or on whose behalf they are declared upon importation.

(2) In the case of an irregular importation any person involved in the importation is liable to pay the duty.

(3) Where more than one person is involved in the irregular importation, each person is jointly and severally liable to pay the duty.

F23 Words in [reg. 12\(1\)](#) 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, 13** (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)

C11 Reg. 12 modified in so far as these Regulations are continued in respect of the holding, movement and taxation of excise goods in Northern Ireland (13.2.2023) by [S.I. 2020/1559](#), **reg. 12B** (with [regs. 2, 3](#)) (as substituted by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023](#) (S.I. 2023/64), reg. 1(2), **Sch. 2 para. 6**)

Goods already released for consumption in another Member State—excise duty point and persons liable to pay

^{F24}**13.**

F24 [Regs. 13-17](#) 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, 14** (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)

C12 Reg. 13, 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), 13, 14** (with [regs. 2, 3](#)) (as amended (13.2.2023) by [S.I. 2023/64](#), **reg. 1(2)**, **Sch. 2 para. 7**)

F24 **14.**

F24 Regs. 13-17 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, **14** (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)

C13 [Reg. 14](#), 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), **15** (with regs. 2, 3)

F24 **15.**

F24 Regs. 13-17 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, **14** (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)

C14 [Reg. 15](#), 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), **16** (with regs. 2, 3)

F24 **16.**

F24 Regs. 13-17 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, **14** (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)

C15 [Reg. 16](#), 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), **17** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 8**)

F24 **17.**

F24 Regs. 13-17 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, **14** (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)

C16 [Reg. 17](#), 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), 18 (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), Sch. 2 para. 9)

Contravention of conditions or requirements-duty point and persons liable to pay

18.—(1) The excise duty point for excise goods in respect of which there is a failure to comply with any condition subject to which any relief from payment of duty on those goods was conferred is the time of that failure to comply.

(2) The person liable to pay the duty is the person holding the excise goods at the excise duty point.

Modifications etc. (not altering text)

C9 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)

19.—(1) The excise duty point for excise goods in respect of which there has been a contravention described in any of paragraphs [F25(3) and (4)] is the time specified in paragraph (6).

^{F26}(2)

(3) For excise goods to which Part 8 applies (movement of excise goods wholly within the United Kingdom under duty suspension arrangements) the contraventions are—

- (a) a failure to comply with regulation 57(2) (completion of draft electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom);
- (b) a failure to comply with regulation 60(2) (procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when [F27UK] computerised system unavailable).

(4) For excise goods to which Part 9 applies (simplified procedures for movements of excise goods wholly within the United Kingdom under duty suspension arrangements) the contraventions are—

- (a) a failure to comply with the conditions specified in regulation 62(3) (simplified procedures for certain movements of [F28alcoholic products]); and
- (b) a failure to comply with the conditions specified in regulation 63(3) (simplified procedure for certain movements of tobacco products).

^{F26}(5)

(6) The excise duty point is—

^{F29}(a)

- (b) for excise goods to which Parts 8 and 9 apply, the time when the goods were removed from the tax warehouse or, as the case may be, the place of importation ^{F30}....

(7) The person liable to pay the duty when an excise duty point specified —

^{F31}(a)

- (b) in paragraph (6)(b) occurs is the authorised warehousekeeper or, as the case may be, the ^{F32}... registered consignor [^{F33}.]

^{F31}(c)

(8) Any person whose conduct caused a contravention described in this regulation so that there was an excise duty point is jointly and severally liable to pay the excise duty at that excise duty point with the person specified in paragraph (7).

- F25** Words in [reg. 19\(1\)](#) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **6(4)** (with [reg. 9](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 5(4)); [S.I. 2020/1640](#), reg. 2, Sch.
- F26** [Reg. 19\(2\)\(5\)](#) 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, **15(2)** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F27** Word in [reg. 19\(3\)\(b\)](#) 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(b)** (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.
- F28** Words in [reg. 19\(4\)\(a\)](#) substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 11(2)**
- F29** [Reg. 19\(6\)\(a\)](#) 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, **15(3)(a)** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F30** Words in [reg. 19\(6\)](#) 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, **15(3)(b)** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F31** [Reg. 19\(7\)\(a\)\(c\)](#) 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, **15(4)(a)** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F32** Word in [reg. 19\(7\)\(b\)](#) 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, **4(b)** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F33** Full stop in [reg. 19\(7\)](#) substituted for semicolon (31.12.2020) by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **15(4)(b)** (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)

- C17** [Reg. 19](#), 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), **19** (with [regs. 2, 3](#)) (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 para. 10**)

Time of payment of the duty

20.—(1) Subject to—

- (a) the provisions of these Regulations and any other regulations made under the customs and excise Acts about accounting and payment;
- (b) any relief conferred by or under the customs and excise Acts; or
- (c) any duty deferment arrangement,

duty must be paid at or before an excise duty point.

(2) In a duty deferment arrangement the time when the duty must be paid is the time specified by that arrangement.

Modifications etc. (not altering text)

- C9** 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**)

Destruction and loss of excise goods

21.—^[F34](1) This regulation applies where the occurrence of a relevant event is proven to the satisfaction of the Commissioners.]

(2) A “relevant event” means the total destruction or irretrievable loss of excise goods as a result of—

- (a) the nature of the goods;
- (b) unforeseeable circumstances;
- (c) force majeure; or
- (d) authorisation by the ^[F35]Commissioners].

^[F36](3) If at the time of the relevant event, the excise goods were under a duty suspension arrangement, the occurrence of the event shall not be considered as a release for consumption.]

(4) For the purposes of this regulation goods are considered totally destroyed or irretrievably lost when they are rendered unusable as excise goods.

F34 [Reg. 21\(1\)](#) 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, **16(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

F35 Word in [reg. 21\(2\)\(d\)](#) 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, **16(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

F36 [Reg. 21\(3\)](#) 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, **16(4)** (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)

- C18** Reg. 21, 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), **20** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 11**)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 2.