

---

STATUTORY INSTRUMENTS

---

**2010 No. 593**

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

**PART 5**

**HOLDING AND MOVEMENT OF EXCISE GOODS  
UNDER DUTY SUSPENSION ARRANGEMENTS**

**Holding of excise goods under duty suspension arrangements**

**34.** Excise goods may be deposited and kept under duty suspension arrangements only in a tax warehouse.

**Moving excise goods under duty suspension arrangements**

**35.** Excise goods of a certain class or description may only be imported into or exported from the United Kingdom under duty suspension arrangements if they are—

- (a) dispatched from a tax warehouse to—
  - (i) another tax warehouse approved in relation to excise goods of that class or description;
  - (ii) a registered consignee who has been registered in relation to excise goods of that class or description;
  - (iii) a place from where they will leave the territory of the EU;
  - (iv) an exempt consignee where the goods are dispatched from the United Kingdom to another Member State or are dispatched from another Member State to the United Kingdom;
- (b) dispatched by a registered consignor in another Member State from the place of importation to any of the destinations referred to in paragraph (a); or
- (c) dispatched by a UK registered consignor from the place of importation to any of the destinations referred to in paragraph (a), other than a UK registered consignee.

**36.** An authorised warehousekeeper or UK registered consignee whose terms of approval so allow may import excise goods under duty suspension arrangements to a place of direct delivery in the United Kingdom.

**37.** Excise goods of a certain class or description may only be moved wholly within the United Kingdom under duty suspension arrangements if they are—

- (a) dispatched from a tax warehouse to—
  - (i) another tax warehouse approved in relation to excise goods of that class or description;
  - (ii) a place from where they will leave the territory of the EU; or

- (b) dispatched by a UK registered consignor from the place of importation to either of the destinations referred to in paragraph (a).

**38.**—(1) For the protection of the revenue the Commissioners may by notice in writing addressed to a packager or a registered brewer registered under section 41A(1) of ALDA 1979, restrict or prohibit the movement of beer without payment of duty from the premises in respect of which the packager or brewer is registered under that section to—

- (a) other premises in respect of which any person is registered under that section; or
- (b) an excise warehouse.

(2) In this regulation —

“beer” has the meaning given in section 1(3), but subject to any orders made under section 1(10), of ALDA 1979;

“registered brewer” has the meaning given in section 47(1) of that Act;

“packager” has the meaning given in section 4(1) of that Act.

### **Movement conditions**

**39.**—(1) Except for movements between tax warehouses which the Commissioners may specify in a notice, excise goods may not be moved under duty suspension arrangements unless—

- (a) the risks inherent in the movement are covered by an approved guarantee provided by the authorised warehousekeeper of dispatch, the registered consignor or any other person the Commissioners may allow in accordance with paragraph (2) which secures such amount of the duty chargeable on the goods as the Commissioners may require; and
- (b) the procedures in Part 6, Part 7, Part 8 or, as the case may be, Part 9 of these Regulations are complied with.

(2) Subject to such conditions as they may specify in a notice the Commissioners may allow the guarantee referred to in paragraph (1)(a) to be provided by —

- (a) the transporter or carrier of the excise goods;
- (b) the owner of the excise goods; or
- (c) the consignee of the excise goods.

(3) In paragraph (1)(a) “approved” means approved by the Commissioners.