

STATUTORY INSTRUMENTS

2010 No. 593

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

PART 8

**MOVEMENTS OF EXCISE GOODS WHOLLY WITHIN THE UNITED
KINGDOM UNDER DUTY SUSPENSION ARRANGEMENTS**

Modifications etc. (not altering text)

- C1** Pt. 8 modified (N.I.) (31.12.2020) in so far as these regulations are continued, as they had effect immediately before IP completion day, 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), 54 (with regs. 2, 3)

Application of Part 8

56.—^[F1(1)] ^[F2]Subject to ^[F3]regulation 56A(1), this] Part applies to the movement of excise goods, other than energy products, under duty suspension arrangements where—

- (a) the movement starts in the United Kingdom ^{F4}...;
- (b) the movement ends in the United Kingdom;
- (c) the goods do not at any time leave the United Kingdom during the course of the movement;
and
- (d) a simplified procedure under Part 9 of these Regulations does not apply.

^[F5(1A)] This Part also applies to the movement of the energy products mentioned in Article 20(1) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity from a place of importation to—

- (a) a tax warehouse; or
- (b) a place from where they will leave the territory of the United Kingdom,

where the energy products do not at any time leave the United Kingdom during the course of the movement.

- (a) (2) (a) The Commissioners must publish a notice specifying the requirements for the electronic messages to be sent using the UK computerised system, namely—
 - (i) the electronic administrative document;
 - (ii) the cancellation message referred to in regulation 58(2);
 - (iii) the change of destination message;
 - (iv) the notification of change of destination message referred to in regulation 58(9); and
 - (v) the report of receipt and report of export; and

- (b) for each message, the notice must specify the data elements required structured in data groups and, where applicable, data subgroups.]

- F1** Reg. 56 renumbered as reg. 56(1) (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **22(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F2** Words in reg. 56 substituted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, 7
- F3** Words in reg. 56(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, **22(3)(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 90); S.I. 2020/1640, reg. 2, Sch.
- F4** Words in reg. 56(1)(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, **22(3)(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F5** Reg. 56(1A)(2) inserted by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **22(4)** (with reg. 44) (as amended by S.I. 2019/1216, regs. 1(2), **5(3)**; S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 82(c), 83); S.I. 2020/1640, reg. 2, Sch.

Modifications etc. (not altering text)

- C2** Reg. 56 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, 2A, **Sch. para. 4C** (as substituted by S.I. 2019/474, regs. 1, **4(4)**)

[^{F6}Northern Ireland – special provisions

56A.—(1) Parts 8 and 9 do not apply to the movement of excise goods under duty suspension where—

- (a) the goods have been dispatched from an EU Member State in duty suspension to a tax warehouse in Northern Ireland travelling via Great Britain;
- (b) the movement ends in a tax warehouse in Northern Ireland.

(2) In the case of a movement of goods from Great Britain to Northern Ireland to which Part 8 or 9 applies the consignor must be a NI registered consignor under the Northern Ireland Regulations 2020.]

- F6** Reg. 56A 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, **22A** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 91); S.I. 2020/1640, reg. 2, Sch.

Electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom

57.—(1) Subject to regulation 60, a movement of excise goods to which this Part applies must take place under cover of an electronic administrative document.

[^{F7}(1A) Where the excise goods are dispatched from Great Britain to Northern Ireland (or vice versa) in duty suspension and the goods are placed under a further duty suspension arrangement immediately upon importation into Northern Ireland or Great Britain (as the case may be) only one electronic administrative document needs to be used.]

(2) Before the excise goods are dispatched, the consignor must complete a draft electronic administrative document that complies with the [F8] requirements set out in paragraphs (2A) and (9)] and send it to the Commissioners using the computerised system.

[F9(2A) The draft electronic administrative document must be submitted no earlier than 7 days before the date indicated on that document as the date of dispatch of the excise goods concerned.]

(3) The Commissioners must carry out an electronic verification of the data in the draft electronic administrative document.

(4) Where the data in the document are invalid, the Commissioners must, using the [F10UK] computerised system, inform the consignor of that fact without delay.

(5) Where the data in the document are valid, the Commissioners must assign to the document a unique administrative reference code and, using the [F11UK] computerised system, inform the consignor of that code.

(6) If the excise goods are dispatched to a tax warehouse the Commissioners must, using the [F12UK] computerised system, send the electronic administrative document to the authorised warehousekeeper of that warehouse.

(7) The consignor of the excise goods must provide the person accompanying the goods during the course of the movement with —

- (a) a printed version of the electronic administrative document; or
- (b) any other commercial document on which the unique administrative reference code is clearly stated.

(8) Whilst the goods remain in the custody or under the control of the person accompanying the goods, that person must, upon request, produce or cause to be produced to the Commissioners one of the documents referred to in paragraph (7).

[F13(9) The draft electronic administrative document referred to in paragraph (2) and the electronic administrative document to which a unique administrative reference code has been assigned in accordance with paragraph (5) must comply with the requirements for those documents specified in the notice published by the Commissioners in accordance with regulation 56(2).]

- F7** Reg. 57(1A) inserted by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **23(1A)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 92); S.I. 2020/1640, reg. 2, Sch.
- F8** Words in reg. 57(2) 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, **23(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F9** Reg. 57(2A) 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, **23(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F10** Word in reg. 57(4) 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(d)** (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.
- F11** Word in reg. 57(5) 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(d)** (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.
- F12** Word in reg. 57(6) 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(d)** (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.

F13 Reg. 57(9) 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, 23(4) (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

Electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom-supplementary provisions

58.—(1) The consignor may, using the [^{F14}UK] computerised system, cancel the electronic administrative document at any time before the excise goods leave the tax warehouse from where they are to be dispatched or the place of importation.

(2) A consignor wishing to cancel an electronic administrative document must [^{F15}complete a draft cancellation message and send it to the Commissioners using the UK computerised system.]

[^{F16}(2A) The draft cancellation message must comply with the requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2).]

(2B) The Commissioners must carry out an electronic verification of the data in the draft cancellation message.

(2C) Where the data in the document are invalid, the Commissioners must, using the UK computerised system, inform the consignor of that fact without delay.

(2D) Where the data in the document are valid, the Commissioners must—

- (a) add the date and time of validation to the cancellation message and communicate that information to the consignor;
- (b) where the consignee is an authorised warehousekeeper, forward the cancellation message to the consignee.]

(3) During the course of a movement the consignor may, using the [^{F17}UK] computerised system, amend the destination shown on the electronic administrative document.

(4) A destination may only be amended if the new destination is—

- (a) another tax warehouse; [^{F18}or]
- ^{F19}(b)
- (c) a place from where the goods will leave the territory of the [^{F20}United Kingdom]^{F21}....

(5) A consignor wishing to amend the destination must [^{F22}complete a draft change of destination message and send it to the Commissioners using the UK computerised system.]

[^{F23}(6) The draft change of destination message must comply with the requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2).]

[^{F24}(7) The Commissioners must carry out an electronic verification of the data in the draft change of destination message.

(8) Where the data in the message are invalid, the Commissioners must, using the UK computerised system, inform the consignor of that fact without delay.

(9) Where the data in the message are valid, the Commissioners must:

- (a) add the date and time of validation and a sequence number to the change of destination message and inform the consignor of that number;
- (b) update the original electronic administrative document in accordance with the information in the change of destination message; and

- (c) inform the consignee mentioned in the original electronic administrative document of the change of destination in accordance with the requirements for the notification of change of destination message specified in the notice published by the Commissioners in accordance with regulation 56(2).]

- F14** Word in reg. 58(1) 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(e)** (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.
- F15** Words in reg. 58(2) 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, **24(2)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2; [S.I. 2020/1559](#), regs. 1(2), 82(d)); [S.I. 2020/1640](#), reg. 2, Sch.
- F16** Reg. 58(2A)-(2D) 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, **24(3)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2; [S.I. 2020/1559](#), regs. 1(2), 82(d)); [S.I. 2020/1640](#), reg. 2, Sch.
- F17** Word in reg. 58(3) 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(e)** (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.
- F18** Word in reg. 58(4) 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, **24(4)(a)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F19** Reg. 58(4)(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, **24(4)(b)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F20** Words in reg. 58(4)(c) 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, **24(4)(c)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F21** Words in reg. 58(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, **24(4)(d)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F22** Words in reg. 58(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, **24(5)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2; [S.I. 2020/1559](#), regs. 1(2), 82(d)); [S.I. 2020/1640](#), reg. 2, Sch.
- F23** Reg. 58(6) 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, **24(6)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F24** Reg. 58(7)-(9) 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, **24(7)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2; [S.I. 2020/1559](#), regs. 1(2), 82(d)); [S.I. 2020/1640](#), reg. 2, Sch.

Report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom

59.—(1) Subject to regulation 61, on receipt of the excise goods the consignee must, using the [F25UK] computerised system, send to the Commissioners without delay, and in any event no later than five business days after receipt of the goods (or within such other period as the Commissioners may allow), a report of receipt that complies with the [F26] requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2)].

(2) The Commissioners must carry out an electronic verification of the data in the report of receipt.

(3) Where the data in the report of receipt are invalid, the Commissioners must, using the [F27UK] computerised system, inform the consignee of that fact without delay.

(4) Where the data in the report of receipt are valid, the Commissioners must, using the [F28UK] computerised system —

- (a) register the report;
- (b) notify the consignee that it has been registered; and
- (c) send it to the consignor.

(5) A report of receipt shall constitute proof that the movement of the excise goods referred to in the report has ended.

(6) Without prejudice to paragraph (5), an endorsement by the Commissioners that the goods have reached their stated destination shall constitute proof that the movement of those goods has ended.

(7) In paragraph (6) “stated destination” means the destination stated in the electronic administrative document or, as the case may be, fallback accompanying document.

- | | |
|------------|--|
| F25 | Word in reg. 59(1) 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(f) (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. |
| F26 | Words in reg. 59(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, 25 (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch. |
| F27 | Word in reg. 59(3) 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(f) (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 | Word in reg. 59(4) 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(f) (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. |

[F29] Report of export from the territory of the United Kingdom

59A.—(1) This regulation applies where excise goods have been dispatched from a place in the United Kingdom to a place from where they will leave the territory of the United Kingdom.

(2) Upon notification being sent by the Commissioners in accordance with regulations made under Part 1 of the TCTA 2018 confirming the excise goods have left the territory of the United Kingdom, the Commissioners must send a report of export to the consignor using the UK computerised system.

(3) The report of export must comply with the requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2).

(4) A report of export shall constitute proof that the movement of the excise goods referred to in the report has ended.]

- | | |
|------------|--|
| F29 | Reg. 59A 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, 26 (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 82(e)); S.I. 2020/1640, reg. 2, Sch. |
|------------|--|

Procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when [F30UK] computerised system unavailable

60.—(1) This regulation [F31, regulation 60A] and regulation 61 apply when the [F32UK] computerised system is unavailable.

(2) Excise goods may only be moved from a tax warehouse or place of importation under duty suspension arrangements if—

- (a) the consignor notifies the Commissioners before the goods leave the warehouse or place of importation; and
- (b) the goods are accompanied by a ^{F33}paper document that complies with the requirements set out in paragraph (2A).]

^{F34}(2A) The paper document referred to in paragraph (2)(b) must—

- (a) carry the title ‘Fallback Accompanying Document for movements of excise goods under suspension of excise duty’; and
- (b) contain the same data displayed in the form of data elements and expressed in the same manner as the draft electronic administrative document referred to in regulation 57(2).]

(3) Before the goods leave the warehouse or place of importation the Commissioners may require the consignor to—

- (a) provide a copy of the fallback accompanying document;
- (b) verify the data contained in that document; and
- (c) provide information on the reasons for the unavailability of the ^{F35}UK computerised system (if the consignor is responsible for that unavailability).

(4) As soon as the ^{F36}UK computerised system is restored the consignor must, in accordance with regulation 57(2), complete a draft electronic administrative document and send it to the Commissioners.

(5) The Commissioners must, in accordance with regulation 57(3), carry out a verification of the data in the draft electronic administrative document.

(6) If the data are valid, regulation 57(5) to (8) shall apply and the electronic administrative document shall replace the fallback accompanying document.

(7) If the data are invalid, the movement shall be treated as taking place under cover of the fallback accompanying document.

(8) The consignor must keep a copy of the fallback accompanying document.

F30 Word in reg. 60 heading 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(g)** (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.

F31 Words in reg. 60(1) inserted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **8**

F32 Word in reg. 60(1) 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(h)** (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.

F33 Words in reg. 60(2)(b) 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, **27(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

F34 Reg. 60(2A) 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, **27(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

F35 Word in reg. 60(3)(c) 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(h)** (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.

F36 Word in reg. 60(4) 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(h)** (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.

[^{F37}Procedure for amending destination when [^{F38}UK] computerised system unavailable

60A.—(1) If, in accordance with regulation 58(3), the destination shown on the electronic administrative document is amended, the consignor must, before the destination is amended, notify the Commissioners of the new destination.

(2) As soon as the [^{F39}UK] computerised system is restored, the consignor must notify the Commissioners of the new destination using the [^{F39}UK] computerised system.

[^{F40}(3) The consignor must ensure that the information notified to the Commissioners in accordance with paragraph (1) is in the form of data elements, expressed in the same manner as the change of destination message referred to in regulation 58(5).]

F37 [Reg. 60A](#) inserted (1.10.2011) by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment\) Regulations 2011 \(S.I. 2011/2225\)](#), regs. 1, **9**

F38 Word in reg. 60A heading 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(i)** (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.

F39 Word in reg. 60A(2) 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(j)** (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.

F40 [Reg. 60A\(3\)](#) 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, **28** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.

Report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom when [^{F41}UK] computerised system unavailable

61.—(1) Where, due to the unavailability of the [^{F42}UK] computerised system, a report of receipt cannot be sent in accordance with regulation 59(1), the consignee must send to the consignor a [^{F43}paper document that complies with the requirements set out in paragraph (1A) and contains the same data as the report of receipt referred to in regulation 59(1).]

[^{F44}(1A) The paper document referred to in paragraph (1) must—

- (a) carry the title ‘Fallback Report of Receipt for movements of excise goods under suspension of excise duty’; and
- (b) display the required data in the form of data elements, expressed in the same manner as in the report of receipt.]

(2) As soon as the computerised system is restored the consignee must send a report of receipt to the Commissioners and regulation 59(2) to (4) shall apply to that report.

F41 Word in reg. 61 heading 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(k)** (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.

F42 Word in reg. 61(1) 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(l)** (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.

- F43** Words in reg. 61(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, **29(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F44** Reg. 61(1A) 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, **29(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 8.