
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

19.—(1) The excise duty point for excise goods in respect of which there has been a contravention described in any of paragraphs [^{F1}(3) and (4)] is the time specified in paragraph (6).

^{F2}(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 [^{F3}UK] 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 [^{F4}alcoholic products]); and
- (b) a failure to comply with the conditions specified in regulation 63(3) (simplified procedure for certain movements of tobacco products).

^{F2}(5)

(6) The excise duty point is—

^{F5}(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 ^{F6}....

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

^{F7}(a)

- (b) in paragraph (6)(b) occurs is the authorised warehousekeeper or, as the case may be, the ^{F8}... registered consignor [^{F9}.]

^{F7}(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).

- F1** 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.
- F2** [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.
- F3** 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.
- F4** 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)**
- F5** [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.
- F6** 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.
- F7** [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.
- F8** 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.
- F9** 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)

- C1** [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**)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 19.