
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

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.