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STATUTORY INSTRUMENTS

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**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**

**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 [<sup>F1</sup>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 [<sup>F2</sup>complete a draft cancellation message and send it to the Commissioners using the UK computerised system.]

[<sup>F3</sup>(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 [<sup>F4</sup>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; [<sup>F5</sup>or]
- <sup>F6</sup>(b) .....
- (c) a place from where the goods will leave the territory of the [<sup>F7</sup>United Kingdom]<sup>F8</sup>....

(5) A consignor wishing to amend the destination must [<sup>F9</sup>complete a draft change of destination message and send it to the Commissioners using the UK computerised system.]

[<sup>F10</sup>(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).]

[<sup>F11</sup>(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).]

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|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>F1</b>  | 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, <b>4A(e)</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.        |
| <b>F2</b>  | 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, <b>24(2)</b> (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. |
| <b>F3</b>  | 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, <b>24(3)</b> (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.       |
| <b>F4</b>  | 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, <b>4A(e)</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.        |
| <b>F5</b>  | 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, <b>24(4)(a)</b> (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.                                     |
| <b>F6</b>  | 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, <b>24(4)(b)</b> (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.                                 |
| <b>F7</b>  | 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, <b>24(4)(c)</b> (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.                              |
| <b>F8</b>  | 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, <b>24(4)(d)</b> (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.                           |
| <b>F9</b>  | 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, <b>24(5)</b> (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. |
| <b>F10</b> | 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, <b>24(6)</b> (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.                                             |
| <b>F11</b> | 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, <b>24(7)</b> (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.         |

**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

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**Changes to legislation:** *There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 58. (See end of Document for details)*

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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)

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 58.