
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 10

EXPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

Accompanying document for exports of excise goods after release for consumption

- 65.**—(1) Excise goods to which this Part applies must not be exported unless—
- (a) the consignor completes an accompanying document showing that the consignor is the supplier; and
 - (b) the completion of that document complies with the EU requirements.
- (2) These requirements also apply to excise goods exported to another Member State in the course of a movement to an ultimate destination within the United Kingdom.
- (3) The accompanying document—
- (a) must not be amended; and
 - (b) must accompany the excise goods to which it relates at all times until those goods reach their ultimate destination.
- (4) The consignor must ensure, so far as it is in the consignor's power to do so, that the EU requirements are complied with at all times until the goods reach their ultimate destination.