
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 11

IMPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

Application of Part 11

67.—(1) Subject to paragraph (2), this Part applies to excise goods (other than chewing tobacco) imported from another Member State which have been released for consumption in another Member State.

(2) This Part does not apply—

- (a) to excise goods imported under a distance selling arrangement;
- (b) other than regulation 68, in any case to which the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 applies; or
- (c) to excise goods imported by a person for that person's own use.