

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

7.—(1) For the purposes of regulation 6(1)(a), excise goods leave a duty suspension arrangement at the earlier of the time when—

(a) they leave any tax warehouse in the United Kingdom or are otherwise made available for consumption (including consumption in a tax warehouse) unless—

- (i) they are dispatched to one of the destinations referred to in [^{F1}regulation 37(a)]; and
- (ii) are moved in accordance with the conditions specified in regulation 39;

(b) they are consumed;

^{F2}(c)

^{F3}(d)

(e) the premises on which the goods are deposited cease to be a tax warehouse;

^{F4}(f)

(g) they leave a place of importation in the United Kingdom unless—

- (i) they are dispatched to one of the destinations referred to in [^{F5}regulation 37(a)]; and
- (ii) are moved in accordance with the conditions specified in regulation 39;

(h) there is an irregularity in the course of a movement of the goods under a duty suspension arrangement which occurs, or is deemed to occur ^{F6}...;

(i) there is any contravention of, or failure to comply with, any requirement relating to the duty suspension arrangement; or

(j) they are found to be deficient or missing from a tax warehouse.

(2) An excise duty point does not occur at the time when excise goods leave a duty suspension arrangement—

(a) by virtue of paragraph (1)(a) or (g), if they are [^{F7}lawfully] delivered for export, shipment as stores or removal to the Isle of Man;

(b) by virtue of paragraph (1)(j), if it is shown to the satisfaction of the Commissioners that the absence of, or deficiency in, the goods is due to a legitimate cause.

^{F8}(3)

^{F8}(4)

(5) For the purposes of paragraph (1)(i), the sale of tobacco products that are eligible for home use to a person who is not a manufacturer is a contravention of a requirement of duty suspension arrangements.

(6) In paragraph (5) “manufacturer” has the meaning given in regulation 3(1) of the Tobacco Products Regulations 2001 ^{M1}.

- F1** Words in reg. 7(1)(a)(i) 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, **10(2)(a)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F2** Reg. 7(1)(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, **10(2)(b)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F3** Reg. 7(1)(d) 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, **10(2)(b)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F4** Reg. 7(1)(f) 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, **10(2)(b)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F5** Words in reg. 7(1)(g)(i) 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, **10(2)(c)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F6** Words in reg. 7(1)(h) 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, **10(2)(d)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F7** Word in reg. 7(2)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Excise Goods \(Aircraft and Ship's Stores\) Regulations 2015 \(S.I. 2015/368\)](#), regs. 1(1), **22**
- F8** Reg. 7(3)(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, **10(3)** (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. 7, 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), **9** (with regs. 2, 3) (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 para. 5**)
- C2** Reg. 7(1)(g) modified as it applies in a control zone (1.4.2010) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2010 \(S.I. 2010/594\)](#), arts. 1, 2, **Sch. para. 4A** (as amended by [S.I. 2019/474](#), regs. 1, 4(4))

Marginal Citations

- M1** [S.I. 2001/1712](#); relevant amending instruments are [S.I. 2003/1523](#), [2006/2368](#).

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 7.