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STATUTORY INSTRUMENTS

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**2010 No. 593**

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

**PART 13**

**IRREGULARITIES IN THE COURSE OF A MOVEMENT OF  
EXCISE GOODS UNDER A DUTY SUSPENSION ARRANGEMENT**

**Repayment of excise duty**

**82.**—(1) This regulation applies where—

- (a) an irregularity is deemed to have occurred in the United Kingdom in accordance with regulation 80(3) or 81(2);
- (b) within three years of the start of the movement the Commissioners ascertain that the irregularity actually occurred in another Member State; and
- (c) either duty in relation to that irregularity has been paid in the Member State where the irregularity actually occurred or no duty was due under the laws of that Member State.

(2) Where this regulation applies, the person who paid the duty at the excise duty point is entitled to claim a repayment of that duty from the Commissioners.

(3) Such a claim must be made in writing to the Commissioners and include full particulars, including evidence to satisfy the Commissioners that either the duty has been paid in the Member State in which the irregularity actually occurred or that no duty was due under the laws of that Member State.

(4) For the purposes of paragraph (2), section 137A(1) of CEMA 1979(1) shall be modified so as to apply to any amounts paid by way of duty and not be limited to duty which is not due to the Commissioners.

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(1) Section 137A was inserted by the Finance Act 1995 (c. 4), section 20(1) and has been amended by the Finance Act 1997 (c. 16), Schedule 5, Part 2, paragraph 5(1) and the Finance Act 2001 (c. 9), Schedule 3, paragraph 15.