

SCHEDULE 1

Regulation 89(4)

CIVIL PENALTIES-RELEVANT REGULATIONS

Modifications etc. (not altering text)

C1 Sch. 1, 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), **80** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 38**)

Regulations:

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57(2) (completion of draft electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom);

58(2) and (5) (electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom-supplementary provisions);

59(1) (report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom);

60(2) and (4) (procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when [F11UK] computerised system unavailable);

[F1260A (procedure for amending destination when [F11UK] computerised system unavailable);]

61 (report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom when [F11UK] computerised system unavailable);

62(3) (conditions applying to simplified procedures for certain movements of [F13alcoholic products]);

63(3) (conditions applying to simplified procedure for certain movements of tobacco products);

[F1463A(2) (conditions applying to simplified procedure for direct exports of [F13alcoholic products] and tobacco products);]

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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. (See end of Document for details)

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87 (obligations of owners and transporters).

- F1** Words in Sch. 1 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, **40(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F2** Words in Sch. 1 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, **40(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F3** Words in Sch. 1 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, **40(c)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F4** Words in Sch. 1 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, **40(d)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F5** Words in Sch. 1 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, **40(e)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F6** Words in Sch. 1 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, **40(f)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F7** Words in Sch. 1 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, **40(g)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F8** Words in Sch. 1 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, **40(h)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F9** Words in Sch. 1 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, **40(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F10** Words in Sch. 1 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, **40(j)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F11** Word in Sch. 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, **4A(m)** (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.
- F12** Words in Sch. 1 inserted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **12(a)**
- F13** Words in Sch. 1 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(8)**
- F14** Words in Sch. 1 inserted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **12(b)**
- F15** Words in Sch. 1 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, **40(k)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F16** Words in Sch. 1 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, **40(l)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

- F17** Words in Sch. 1 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, **40(m)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F18** Words in Sch. 1 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, **40(n)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F19** Words in Sch. 1 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, **40(o)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

- F1** Words in Sch. 1 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, **40(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F2** Words in Sch. 1 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, **40(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F3** Words in Sch. 1 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, **40(c)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
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- F6** Words in Sch. 1 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, **40(f)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F7** Words in Sch. 1 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, **40(g)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F8** Words in Sch. 1 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, **40(h)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F9** Words in Sch. 1 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, **40(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F10** Words in Sch. 1 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, **40(j)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F11** Word in Sch. 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, **4A(m)** (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.
- F12** Words in Sch. 1 inserted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **12(a)**
- F13** Words in Sch. 1 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(8)**
- F14** Words in Sch. 1 inserted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **12(b)**

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

- F15** Words in Sch. 1 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, **40(k)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F16** Words in Sch. 1 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, **40(l)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F17** Words in Sch. 1 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, **40(m)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F18** Words in Sch. 1 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, **40(n)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F19** Words in Sch. 1 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, **40(o)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.

SCHEDULE 2

Regulation 90

CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

- C2** Regulations, as they 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), **2-80** (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), [Sch. 2 paras. 1-39](#))

The Excise Warehousing (Etc.) Regulations 1988

1. Amend the Excise Warehousing (Etc.) Regulations 1988 ^{M1} as follows.

Marginal Citations

- M1** [S.I. 1988/809](#); relevant amending instruments are [S.I. 2002/501](#), [2008/2832](#).

2.—(1) In paragraph (4) of regulation 11 (receipt of goods into warehouse) for “Except as the proper officer may otherwise allow” substitute “ Except in any case to which the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply ”.

(2) At the beginning of paragraph (f) of regulation 15 (removal from warehouse-occupier's responsibilities) insert “ except in any case to which the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply, ”.

(3) After paragraph (7)(e) of regulation 17 (removal from warehouse-general) insert—

“(ea) goods entered for removal for exportation in circumstances to which Part 6 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply;

(eb) goods entered for removal in circumstances to which Part 8 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply;”.

The Customs and Excise Management Act 1979

3. In subsection (1A) of section 157 of the Customs and Excise Management Act 1979^{M2} (bonds and security)—

- (a) for “mineral oils” substitute “ energy products ”; and
- (b) for “92/12/EEC” substitute “ 2008/118/EC ”.

Marginal Citations

M2 Subsection (1A) was inserted by the [Finance Act 2000 \(c. 17\)](#), [section 27\(3\)](#).

The Hydrocarbon Oil Duties Act 1979

4. In subsection (6)(a) of section 23C of the Hydrocarbon Oil Duties Act 1979^{M3} (warehousing) for “92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products” substitute “ 2008/118/EC concerning the general arrangements for excise duty ”.

Marginal Citations

M3 [Section 23C](#) was inserted by the [Finance Act 2004 \(c. 12\)](#), [section 13](#).

The Cider and Perry Regulations 1989

5. Amend the Cider and Perry Regulations 1989^{M4} as follows.

Marginal Citations

M4 [S.I. 1989/1355](#); relevant amending instruments are [S.I. 1996/2287](#), [1997/659](#), [2007/4](#).

6.—(1) In regulation 11 (charge to duty)—

- (a) in paragraph (1)—
 - (i) omit “and the excise duty point shall be the earlier of the following times—”;
 - (ii) omit sub-paragraphs (i) and (ii); and
 - (iii) in paragraph (c) of the proviso omit “specified by sub-paragraph (i) above”.
- (b) after paragraph (2) insert—

“(3) In this regulation “excise duty point” means the time when the duty is payable by a person, whether or not payment may be deferred, and is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.

(4) References to “excise duty point” in regulations 14A(1) and 23(2) and (4) include an excise duty point within the meaning of paragraph (3).”

(2) In the heading to regulation 13 (deficiencies and discontinuance of trade) omit “**Deficiencies and**”.

(3) In regulation 13—

- (a) at the end of paragraph (b) omit “or”;
- (b) omit paragraph (c);

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

- (c) in the words that immediately follow paragraph (c) omit “or at the time the deficiency occurred”; and
 - (d) omit the words “Provided that where” to the end.
- (4) In paragraph (2) of regulation 23 (furnishing of returns and payment of duty) omit “prescribed by regulation 11(1)”.

The Wine and Made-wine Regulations 1989

7. Amend the Wine and Made-wine Regulations 1989 ^{M5} as follows.

Marginal Citations

M5 [S.I. 1989/1356](#); relevant amending instruments are [S.I. 1996/2752](#), 1997/658, 2007/4.

- 8.—(1) In regulation 11 (charge to duty)—
- (a) in paragraph (1)—
 - (i) omit “and the excise duty point shall be the earlier of the following times—”;
 - (ii) omit sub-paragraphs (i) and (ii); and
 - (iii) in paragraph (c) of the proviso omit “specified by sub-paragraph (i) above”.
 - (b) after paragraph (2) insert—
 - “(3) In this regulation “excise duty point” means the time when the duty is payable by a person, whether or not payment may be deferred, and is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.
 - (4) References to “excise duty point” in regulation 23(2) and (4) include an excise duty point within the meaning of paragraph (3).”.
- (2) In the heading to regulation 13 (deficiencies and discontinuance of trade) omit “**Deficiencies and**”.
- (3) In regulation 13—
- (a) at the end of paragraph (b) omit “or”;
 - (b) omit paragraph (c);
 - (c) in the words that immediately follow paragraph (c) omit “or at the time the deficiency occurred”; and
 - (d) omit the words “Provided that where” to the end.
- (4) In paragraph (2) of regulation 23 (furnishing of returns and payment of duty) omit “prescribed by regulation 11(1)”.

The Beer Regulations 1993

9. Amend the Beer Regulations 1993 ^{M6} as follows.

Marginal Citations

M6 [S.I. 1993/1228](#); relevant amending instruments are [S.I. 2002/501](#), 2002/1265, 2002/2692, 2008/1885.

- 10.—(1) In regulation 4 (interpretation)—
- (a) in the definition of “duty” omit “, except in regulation 15(1B)(d) below,”;

- (b) in the definition of “duty point” after the word “deferred” insert “ and, other than in cases to which regulation 33A applies, is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 ”.
- (2) In regulation 13 (moving beer in duty suspension)—
- (a) in paragraph (1), for “regulation 9 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (moving excise goods in duty suspension)” substitute “ regulations 35 to 38 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (moving excise goods under duty suspension arrangements) ”; and
 - (b) in paragraph (2), for “regulations 10 and 11 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (movement conditions and accompanying documents and certificate of receipt)” substitute “ regulation 39 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (movement conditions) ”.
- (3) In paragraph (3) of regulation 33A (removal without payment of duty) for “specified in regulation 19(1)” substitute “ holding the beer at the duty point ”.

The Excise Goods (Drawback) Regulations 1995

11. In regulation 4 (interpretation) of the Excise Goods (Drawback) Regulations 1995 ^{M7}, in the definition of “dispatch” for “92/12/EEC” substitute “ 2008/118/EC ”.

Marginal Citations

M7 [S.I. 1995/1046](#), to which there are amendments not relevant to these Regulations.

The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998

12. For regulation 3 and its heading (non-application of the REDS regulations to the external and internal community transit procedure) of the Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998 ^{M8} substitute—

“Non-application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 to the external and internal Community transit procedure

3. Parts 2, 5 and 6 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 shall not apply in respect of excise goods which are subject to the external or internal Community transit procedure.”.

Marginal Citations

M8 [S.I. 1998/202](#), to which there are amendments not relevant to these Regulations.

The Excise Goods (Export Shops) Regulations 2000

13. In regulation 3 (interpretation) of the Excise Goods (Export Shops) Regulations 2000 ^{M9} for “92/12/EEC” substitute “ 2008/118/EC ”.

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

Marginal Citations

M9 [S.I. 2000/645](#).

The Tobacco Products Regulations 2001

14. Amend the Tobacco Products Regulations 2001 ^{M10} as follows.

Marginal Citations

M10 [S.I. 2001/1712](#), amended by [S.I. 2002/2692](#); there are other amending instruments but none are relevant.

15.—(1) In regulation 3 (interpretation)—

(a) in the definition of “duty” omit “, except in regulation 12(1B)(d) below,”;

(b) after the definition of “electronic removal” insert—

““excise duty point” means the time when the duty is payable by a person, whether or not payment may be deferred, and is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;

(c) for “REDS” substitute “ UK registered consignee ”.

(2) In regulation 8 (registered stores) omit paragraphs (1) and (2).

(3) In regulation 17 (deferred payment-payment day)—

(i) for “REDS” (in all places) substitute “ UK registered consignee (other than a temporary registered consignee) ”;

(ii) after paragraph (5) insert—

“(6) In this regulation “temporary registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”.

The Excise Warehousing (Energy Products) Regulations 2004

16. Amend the Excise Warehousing (Energy Products) Regulations 2004 ^{M11} as follows.

Marginal Citations

M11 [S.I. 2004/2064](#).

17.—(1) In regulation 2 (interpretation)—

(a) for the definition of “Community duty suspension arrangements” substitute—

““Community duty suspension arrangements” means a duty suspension arrangement within the meaning of article 4(7) of Council Directive [2008/118/EC](#) concerning the general arrangements for excise duty;”;

(b) omit the definitions of “occasional importer”, “REDS” and “the REDS Regulations”;

(c) after the definition of “special energy product” insert—

““UK registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”.

(2) For paragraph (2) of regulation 3 (community imports) substitute—

“(2) Special energy product that is imported into the United Kingdom under Community duty suspension arrangements and which is consigned under the instructions of a UK registered consignee shall be treated as warehoused for the purposes of paragraph (1) at the time that the special energy product is received by the UK registered consignee.”.

(3) In paragraph (4)(c) of regulation 5 (treatment of warehoused special energy products) for “REDS or occasional importer” substitute “ UK registered consignee ”.

The Denatured Alcohol Regulations 2005

18. Amend the Denatured Alcohol Regulations 2005 ^{M12} as follows.

Marginal Citations

M12 S.I. 2005/1524.

19.—(1) In paragraph (4)(b) of regulation 4 (classes of denatured alcohol) for “Article 24 of Council Directive 92/12/EEC” substitute “ Article 43 of Council Directive 2008/118/EC ”.

(2) In regulation 18 (importing and exporting denatured alcohol) for “the Excise Goods (Accompanying Documents) Regulations 2002” substitute “ the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 ”.

The Duty Stamps Regulations 2006

20. Amend the Duty Stamps Regulations 2006 ^{M13} as follows.

Marginal Citations

M13 S.I. 2006/202, to which there are amendments not relevant to these Regulations.

21.—(1) In regulation 2 (interpretation)—

- (a) in the definition of “authorized warehousekeeper” for “Article 4(a) of Council Directive 92/12/EEC” substitute “ Article 4(1) of Council Directive 2008/118/EC ”;
- (b) in the definition of “external territory” for “92/12/EEC” substitute “ 2008/118/EC ”;
- (c) omit the definitions of “occasional importer” and “REDS”;
- (d) in the definition of “irregular stamper” for “an occasional importer” substitute “ a temporary registered consignee or unregistered commercial importer ”;
- (e) before the definition of “registered mobile operator” insert —
““registered commercial importer” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
- (f) after the definition of “registered person” insert—
““tax representative” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
- (g) in the definition of “tax warehouse” for “Article 4(b) of Council Directive 92/12/EEC” substitute “ Article 4(11) of Council Directive 2008/118/EC ”;
- (h) after the definition of “tax warehouse” insert —
““temporary registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;

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

- (i) after the definition of “third country” insert —
““UK registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
 - (j) for the full stop at the end of the definition of “unique registration number” substitute a semi-colon and, after that definition, insert—
““unregistered commercial importer” has the meaning given in regulation 69(2) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”.
- (2) In regulation 5 (conditions for obtaining type A stamps) —
- (a) in paragraph (3) for “REDS” substitute “ UK registered consignee (other than a temporary registered consignee) ”;
 - (b) in paragraph (4) for—
 - (i) “ An occasional importer is” substitute “ A temporary registered consignee and an unregistered commercial importer are ”;
 - (ii) “but is” substitute “ but are ”.
- (3) In paragraph (3) of regulation 6 (conditions for obtaining authority to affix type A stamps to retail containers) for “an occasional importer” substitute “ a temporary registered consignee or unregistered commercial importer ”.
- (4) In paragraph (2)(e) of regulation 9 (registration) for “REDS” substitute “ UK registered consignee ”.
- (5) In paragraph (4) of regulation 10 (disqualification from being registered)—
- (i) for “REDS” substitute “ UK registered consignee (other than a temporary registered consignee) ”;
 - (ii) after “irregular stamper,” insert “ registered commercial importer, tax representative, ”.
- (6) In regulation 14 (ordering and obtaining type A stamps)—
- (a) for paragraph (7) substitute—
“(7) To obtain type A stamps a temporary registered consignee or, as the case may be, an unregistered commercial importer must place a written order for those stamps with the Commissioners at the time at which he complies with regulation 29(a)(i) or (b)(i) or, as the case may be, regulation 69(1)(a)(i) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”;
 - (b) in paragraph (8) for “occasional importer's” substitute “temporary registered consignee's or, as the case may be, unregistered commercial importer's”.
- (7) In regulation 15 (receiving type A stamps)—
- (a) in paragraph (2) for “an occasional importer” substitute “ a temporary registered consignee or, as the case may be, unregistered commercial importer ” and for “occasional importer” (in both other places) substitute “ temporary registered consignee or unregistered commercial importer ”;
 - (b) in paragraph (3) for “or occasional importer” substitute “ , temporary registered consignee or unregistered commercial importer ”;
 - (c) in paragraph (5) for “an occasional importer” substitute “ a temporary registered consignee or unregistered commercial importer ”.
- (8) In paragraph (3) of regulation 16 (returning type A stamps) for “an occasional importer” substitute “ a temporary registered consignee or an unregistered commercial importer ”.
- (9) In regulation 19 (premises where duty stamps etc. may be affixed)—

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- (a) in paragraph (1)(c) for “an occasional importer” substitute “ a temporary registered consignee or, as the case may be, an unregistered commercial importer ”;
- (b) in paragraph (1)(d)—
 - (i) in paragraph (ii) omit “or”;
 - (ii) at the end of paragraph (iii) insert “ or ”; and
 - (iii) after paragraph (iii) insert—
 - “(iv) a tax representative,”.

(10) In paragraph (1) of regulation 20 (times at which a retail container must be stamped) for “an occasional importer” substitute “ a temporary registered consignee or unregistered commercial importer ”.

The Finance Act 2008

22. In paragraph 1 of Schedule 41 to the Finance Act 2008 ^{M14} (penalties for failure to notify etc.)—

- (a) in the second column of the second entry relating to excise duties for “REDS or an Occasional Importer” substitute “ Registered Consignee ”;
- (b) before the entry relating to general betting duty insert—

“Excise duties	Obligation to dispatch excise goods under duty suspension arrangements upon their release for free circulation in accordance with Article 79 of Council Regulation 2913/92/EEC only if approved and registered (or approved and registered) as a Registered Consignor under regulations under section 100G or 100H of CEMA 1979 (registered excise dealers and shippers etc).”
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Marginal Citations
M14 2008 c. 9; Schedule 41 was amended by Part 2 of Schedule 57 to the [Finance Act 2009 \(c.10\)](#).

SCHEDULE 3

Regulation 91

SCHEDULE OF REVOCATIONS

(1) Regulations revoked	(2) References	(3) Extent of revocation
The Excise Warehousing (Etc.) Regulations 1988	S.I. 1988/809	Regulation 10A and Schedule 5
The Excise Goods (Holding, Movement and REDS) Regulations 1992	S.I. 1992/3135	The whole Regulations
The Beer Regulations 1993	S.I. 1993/1228	Regulations 13, 15, 19 and 34

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

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999	S.I. 1999/1278	Regulation 23
The Tobacco Products Regulations 2001	S.I. 2001/1712	Regulations 12, 13 and 28
The Excise Duty Points (Duty Suspended Movements of Excise Goods) Regulations 2001	S.I. 2001/3022	The whole Regulations
The Excise Goods (Accompanying Documents) Regulations 2002	S.I. 2002/501	The whole Regulations, other than regulations 1, 27, 30 and the Schedule
The Beer and Excise Warehousing (Amendment) Regulations 2002	S.I. 2002/1265	Regulation 2(2)
The Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002	S.I. 2002/2692	Regulations 2, 3 and 4(2) and (3)
The Excise Duty Points (Etc.)(New Member States) Regulations 2004	S.I. 2004/1003	Regulations 8, 9 and 10
The Excise Warehousing (Energy Products) Regulations 2004	S.I. 2004/2064	Regulation 6
The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005	S.I. 2005/3472	Regulation 14
The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006	S.I. 2006/1058	Regulations 4(4) and 7(4)
The Tobacco Products and Excise Goods (Amendment) Regulations 2006	S.I. 2006/1787	Regulations 2 and 3(6)

Notes

The Excise Warehousing (Etc.) Regulation 1988

1. The revocation of regulation 10A and Schedule 5 only has effect in relation to goods imported on or after 1st January 2011.

The Beer Regulations 1993

2. The revocation of regulation 13(1) to (3) of the Beer Regulations 1993 only has effect from 1st January 2011.

The Excise Goods (Accompanying Documents) Regulations 2002

3. Part V (imports not under community duty suspension arrangements) shall continue to apply to excise goods imported after 31st March 2010 where the movement of the goods was initiated under cover of an accompanying document on or before that date.

4. The following regulations shall continue to apply to movements of excise goods under duty suspension arrangements which are initiated under cover of the formalities set out in Article 18 of Council Directive 92/12 EEC of 25th February 1992^{M15} before 1st January 2011—

- (a) in Part 1 (preliminary), regulation 2 (in so far as it applies for the purposes of Parts II and IV);
- (b) in Part II (exports under duty suspension arrangements), regulations 4 to 7;
- (c) in Part IV (imports under community duty suspension arrangements), regulations 11 to 14;
- (d) in Part VI (obligations, conditions and restrictions), regulations 19 and 20 (in so far as they apply for the purposes of Parts II and IV);
- (e) in Part VII (excise duty point, payment of excise duty, forfeiture and civil penalties), regulations 21(1), (2), (3) and (5), 22(1)(a) and (b), (2), (3) and (4), 23, 24 and 25 (in so far as it applies to a contravention or failure to comply with regulations 9, 10, 16, 17 or 18);
- (f) in Part VIII (administrative provision and consequential amendments), regulation 26,

and for these purposes references to “REDS” and “occasional importer” in those regulations shall be construed as references to “UK registered consignee” and “temporary registered consignee” respectively.

Marginal Citations

M15 OJ L 076, 23.03.92, p 1.

Marginal Citations

M15 OJ L 076, 23.03.92, p 1.

Changes to legislation:

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