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STATUTORY INSTRUMENTS

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**2010 No. 593**

**EXCISE**

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

<i>Made</i>	- - - -	<i>3rd March 2010</i>
<i>Laid before Parliament</i>		<i>5th March 2010</i>
<i>Coming into force</i>		
<i>Regulations 7(1)(g) and 35(c)</i>		<i>1st January 2011</i>
<i>Remainder</i>		<i>1st April 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 93(1), (2)(a), (e), (fa), (fb), (fc), (3), (4), (5) and (5A), 100G, 100H, 118A(1) and (2) and 127A of the Customs and Excise Management Act 1979<sup>M1</sup>, sections 41A(7), 49(1)(d) and (g), 56(1)(b) and (d), 62(5)(b) and (d), 77(1)(a) and (e) of, and paragraphs 3 and 4 of Schedule 2A to, the Alcoholic Liquor Duties Act 1979<sup>M2</sup>, sections 21(1), (2) and (2A), and 23C(2) and (3) of, and paragraphs 3, 11, 19 and 25 of Schedule 3 to, the Hydrocarbon Oil Duties Act 1979<sup>M3</sup>, sections 7(1)(a), (b), (ba) and (1A) and 9(2) of the Tobacco Products Duty Act 1979<sup>M4</sup>, sections 1 and 2 of the Finance (No.2) Act 1992<sup>M5</sup>, section 5(2) and (3) of the Finance Act 1995<sup>M6</sup> and section 2(2) of, and paragraph 1A of Schedule 2 to, the European Communities Act 1972<sup>M7</sup>.

The Commissioners for Her Majesty's Revenue and Customs have been designated<sup>M8</sup> for the purposes of section 2(2) of the European Communities Act 1972 in relation to excise matters of the EU<sup>M9</sup> and payment of excise duty; and it appears to them that it is expedient for the references in these Regulations to Commission Regulation (EEC) No. 3649/92<sup>M10</sup>, Commission Regulation (EC) No. 31/96<sup>M11</sup>, Commission Regulation (EC) No. 436/2009<sup>M12</sup> and Commission Regulation (EC) No. 684/2009<sup>M13</sup> to be construed as references to those Regulations as amended from time to time.

**Modifications etc. (not altering text)**

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications, including the insertion of new Pt. A8, and otherwise as indicated at individual provision level) (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, with further modifications including the insertion of new Pts. 4A, 4B, 9A-9C and new regs. 21A, 21B, 39A, 42A, 51A and 85A in so far as the Regulations are continued in respect of the holding, movement and taxation of excise goods in Northern Ireland, and with new savings in regs. 80A-80E (as inserted) (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 paras. 1-39**)
- C2** Regulations applied (31.12.2020) by **The Denatured Alcohol Regulations 2005** (S.I. 2005/1524), **reg. 18** (as substituted by S.I. 2019/15, regs. 1, 7(3) (with reg. 22); S.I. 2020/1640, reg. 2, Sch.)
- C3** Regulations modified (31.12.2020) by **The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019** (S.I. 2019/474), regs. 1, **10-15** (as amended by S.I. 2019/1215, regs. 1(2), 16; S.I. 2021/1444, regs. 1(3), 4); S.I. 2020/1640, reg. 2, Sch.
- C4** Regulations applied (with modifications) (1.4.2022) by **The Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022** (S.I. 2022/265), regs. 1, **Pt. 4**

### Marginal Citations

- M1** 1979 c. 2; section 1(1) defines “the Commissioners”; the definition of “the Commissioners” was substituted by the **Commissioners for Revenue and Customs Act 2005** (c. 11), **Schedule 4, paragraph 22(b)**; section 93(2)(a) was amended by the **Finance Act 1981** (c. 35), **Schedule 8, paragraph 2**; section 93(1) was substituted, section 93(3) amended and section 93(2)(fa), (fb) and (fc) and (5A) inserted by the **Finance (No. 2) Act 1992** (c. 48), **Schedule 2, paragraph 2**; sections 100G and 100H were inserted by the **Finance Act 1991** (c. 31), **Schedule 4**; section 100H was amended by the **Finance (No. 2) Act 1992**, Schedule 1, paragraph 6 and Schedule 2, paragraph 4 and by the **Finance Act 2002**(c. 23), Schedule 3, Part 1, paragraph 2; section 118A(1) and (2) was inserted by the **Finance Act 1991**, Schedule 5; section 127A was inserted by the **Finance Act 1983** (c. 28), **section 6** and amended by the **Finance (No. 2) Act 1992**, Schedule 1, paragraph 7.
- M2** 1979 c. 4; section 41A was inserted by the **Finance Act 1991**, section 7(2) and subsection (7) has been amended by the **Finance (No.2) Act 1992**, Schedule 1, paragraph 10 and Schedule 18, Part 1. Section 49 was substituted by the **Finance Act 1991**, Schedule 2, paragraph 14. Section 77(1)(a) and (e) was amended by the **Finance Act 1995** (c. 4), **Schedule 2, paragraph 5**. Schedule 2A was inserted by the **Finance Act 2004** (c. 12), **section 4(2)**. Section 4(2) of the **Alcoholic Liquor Duties Act 1979** provides for that Act to be construed as one Act with the **Customs and Excise Management Act 1979** (c. 2), and section 4(3) applies the definitions in that latter Act. Section 1(1) of the **Customs and Excise Management Act 1979** (amended by the **Commissioners for Revenue and Customs Act 2005**) defines “the Commissioners”.
- M3** 1979 c. 5; section 27(3) applies the definition of “the Commissioners” (amended by the **Commissioners for Revenue and Customs Act 2005**) in section 1(1) of the **Customs and Excise Management Act 1979**. Section 21 was amended by the **Finance Act 1993** (c. 34), **Schedule 23, Part 1(4)**, the **Finance Act 1994** (c. 9), **Schedule 4, paragraph 55** and the **Finance Act 2004**, section 6(3). Section 23C was inserted by the **Finance Act 2004**, section 13. Paragraph 11 of Schedule 3 was amended by the **Finance Act 1985** (c. 54), **Schedule 4, paragraph 4**.
- M4** 1979 c. 7; section 7(1)(b) was amended, and section 7(1)(ba) and (1A) inserted, by the **Finance Act 2000** (c. 17), **section 15(5),(6) and (9)**. Section 9(2) was inserted by the **Finance Act 2006** (c. 25), **section 2(2)**. Section 10(3) applies the definition of “the Commissioners” (amended by the **Commissioners for Revenue and Customs Act 2005**) in section 1(1) of the **Customs and Excise Management Act 1979**.
- M5** 1992 c. 48; section 1(7) defines “the Commissioners” as “the Commissioners of Customs and Excise”. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the **Commissioners for Revenue and Customs Act 2005**. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 2 was amended by the **Finance Act 1998** (c. 36), **Schedule 2, paragraph 6** and the **Finance Act 1999** (c. 16), **section 11(1)** and (2).

- M6** 1995 c. 4. Section 5(8) provides for the section to be construed as one with the [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#). Section 4(2) of that Act provides for it to be construed as one Act with the Customs and Excise Management Act 1979, and section 4(3) applies the definitions in that latter Act. Section 1(1) of the Customs and Excise Management Act 1979 (amended by the Commissioners for Revenue and Customs Act 2005) defines “the Commissioners”.
- M7** 1972 c. 68; [paragraph 1A](#) of Schedule 2 was inserted by the [Legislative and Regulatory Reform Act 2006 \(c. 51\)](#), [section 28](#). Section 2(2) was amended by the Legislative and Regulatory Reform Act 2006, section 27(1)(a) and the [European Union \(Amendment\) Act 2008 \(c. 7\)](#), the Schedule, Part 1.
- M8** [S.I. 1980/865](#) (excise matters of the European Communities) and [S.I. 1982/529](#) (payment of excise duty). These instruments designate the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- M9** [Section 3\(6\)](#) of the European Union (Amendment) Act 2008 provides that a reference in an instrument to all or any of the Communities shall, in the application of the instrument after the coming into force of the Act, be treated as being a reference to the EU.
- M10** OJ No L 369, 18.12.1992, p 17.
- M11** OJ No L 008, 11.01.1996, p 11.
- M12** OJ No L 128, 27.05. 2009, p 15.
- M13** OJ No L 197, 29.7.2009, p 24.

## PART 1

### PRELIMINARY

#### Citation, commencement and effect

1. These Regulations may be cited as the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.

#### Modifications etc. (not altering text)

- C5** 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](#))

2. They come into force on 1st April 2010 except that—

- (a) Part 4 (UK registered consignors), regulation 7(1)(g) and regulation 35(c) come into force on 1st January 2011;
- (b) regulation 39(1)(a), in so far as it applies to a UK registered consignor, only has effect on or after 1st January 2011;
- (c) regulation 39(1)(b), in so far as it requires compliance with the procedures in Part 6 (exports of excise goods under duty suspension arrangements) or Part 8 (movements of excise goods wholly within the United Kingdom under duty suspension arrangements) only applies to movements of excise goods that start on or after 1st January 2011.

#### Modifications etc. (not altering text)

- C5** 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**)

[<sup>F1</sup>**2A.** On the day that the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 come into force—

- (a) regulation 2(a) and (b) ceases to have effect in relation to “UK registered consignors” but continues to have effect in relation to “registered consignees”, and
- (b) regulation 2(c) ceases to have effect in relation to the procedures in part 6.]

- F1** Regs. 2A, 2B 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, **6** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 84); S.I. 2020/1640, reg. 2, Sch.

[<sup>F1</sup>**2B.** These Regulations have effect subject to the Northern Ireland Regulations 2020 which apply to excise goods in Northern Ireland where specified in those Regulations.]

- F1** Regs. 2A, 2B 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, **6** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 84); S.I. 2020/1640, reg. 2, Sch.

#### Interpretation

**3.—(1)** In these Regulations—

<sup>F2</sup> ...

“ALDA 1979” means the Alcoholic Liquor Duties Act 1979;

“authorised warehousekeeper” means—

(a) <sup>F3</sup> ...

- (i) the occupier of an excise warehouse who is approved in accordance with regulations made under section 93(1) of CEMA 1979;
- (ii) a person who is registered under section 41A or 47 of ALDA 1979 <sup>M14</sup>;
- (iii) a person who holds an excise licence under section 54(2) or 55(2) of ALDA 1979;
- (iv) a person who is registered in accordance with section 62(2) of ALDA 1979;
- (v) the occupier of premises registered for the manufacture or safe storage of tobacco products in accordance with regulations made under section 7(1)(b) or (ba) of TPDA 1979 <sup>M15</sup>, <sup>F4</sup> ...

“business day” means any day except—

- (a) Saturday, Sunday, Good Friday or Christmas Day <sup>M16</sup>;
- (b) a bank holiday <sup>M17</sup> under the Banking and Financial Dealings Act 1971 <sup>M18</sup>;

- (c) a day appointed by Royal proclamation as a public fast or thanksgiving day <sup>M19</sup>;
- (d) a day declared by an order under section 2 of the Banking and Financial Dealings Act 1971 to be a non-business day <sup>M20</sup>;

“CEMA 1979” means the Customs and Excise Management Act 1979;

[<sup>F5</sup>“change of destination message” means the message submitted by the consignor of excise goods using the UK computerised system notifying the Commissioners of a change of destination of those goods;]

“the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs;

<sup>F6</sup>  
...

“customs and excise Acts” has the meaning given in section 1(1) of CEMA 1979;

<sup>F7</sup>  
...

[<sup>F8</sup>“customs suspensive procedure or arrangement” means—

- (a) any one of the special Customs procedures provided for in Part 1 of the TCTA 2018 (other than an authorised use procedure); and
- (b) the situation between the goods being presented to the Commissioners upon their entry into the United Kingdom in accordance with paragraph 1(1) of Schedule 1 to the TCTA 2018 and the earlier of—
  - (i) the end of the period of 90 days beginning with the day on which the goods are so presented, and
  - (ii) a Customs declaration under Schedule 1 to that Act being accepted in respect of the goods;]

<sup>F9</sup>  
...

<sup>F10</sup>  
...

“duty” means any excise duty;

“duty deferment arrangement” means any provision made by or under the customs and excise Acts that permits the payment of excise duty to be deferred;

“duty suspension arrangement” means a tax arrangement applied to the production, processing, holding or movement of excise goods not covered by a customs suspensive procedure or arrangement, excise duty being suspended;

[<sup>F11</sup>“electronic administrative document” means the message submitted by the consignor to the Commissioners using the UK computerised system under cover of which a movement of excise goods takes place under a duty suspension arrangement;]

[<sup>F12</sup>“EMCS requirements” means the requirements specified in the notice published by the Commissioners in accordance with regulation 56(2) and—

- (a) in the case of a draft electronic administrative document and an electronic administrative document, the respective requirements set out in paragraphs (2A) and (9) of regulation 57;
- (b) in the case of a fallback accompanying document, the requirements set out in paragraphs (2)(b) and (2A) of regulation 60;
- (c) in the case of a fallback report of receipt, the requirements set out in paragraphs (1) and (1A) of regulation 61;
- (d) in the case of a report of receipt, the requirements set out in regulation 59(1);
- (e) in the case of a report of export, the requirements set out in regulation 59A(3);]

[<sup>F13</sup>“energy products” means hydrocarbon oil, biodiesel, bioethanol, aqua methanol, road fuel gas, fuel substitute or any mixture of such products charged to excise duty or treated as such under sections 6 to 8, 20AAA, 20AAD and 23C of the Hydrocarbon Oil Duties Act 1979, or pursuant to an order made under section 10 of the Finance Act 1993;]

F14 ...

F15 ...

[<sup>F16</sup>“excise duty” has the meaning given to it in section 49 of the TCTA 2018;]

[<sup>F17</sup>“excise goods” means goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979;]

F18 ...

F19 ...

“fallback accompanying document” means the paper document referred to in [<sup>F20</sup>regulation 60(2)(b)];

F21 ...

“fallback report of receipt” means the paper document referred to in [<sup>F22</sup>regulation 61(1)];

[<sup>F23</sup>“irregularity” means a situation occurring in the course of a movement of excise goods under a duty suspension arrangement, other than a relevant event referred to in regulation 21, as a result of which the movement, or a part of that movement, has not ended in accordance with regulation 3(3)(b);]

F24 ...

[<sup>F25</sup>“Northern Ireland Regulations 2020” mean the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 as modified and applied in relation to excise goods in Northern Ireland by the Excise Duties (Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020;]

F26 ...

F27 ...

[<sup>F28</sup>“place of importation” means the place where excise goods are when a declaration for the free-circulation procedure or an authorised use procedure in respect of those goods is accepted in accordance with Schedule 1 to the TCTA 2018;]

F29 ...

F30 ...

[<sup>F31</sup>“registered consignor” has the meaning given by regulation 30(2);]

“report of export” means a report completed by the [<sup>F32</sup>Commissioners] using the [<sup>F33</sup>UK] computerised system certifying that excise goods have left the territory of the [<sup>F34</sup>United Kingdom];

“report of receipt” means a report submitted by the consignee of excise goods using the [<sup>F33</sup>UK] computerised system to the [<sup>F35</sup>Commissioners] confirming that the goods have been received;

F36 ...

“tax warehouse” means –

(a) <sup>F37</sup>...

- (i) an excise warehouse <sup>M21</sup>;
- (ii) any premises registered under section 41A or 47 of ALDA 1979;
- (iii) any premises in respect of which a person holds an excise licence under section 54(2) or 55(2) of ALDA 1979;
- (iv) any premises in respect of which a person is registered in accordance with section 62(2) of ALDA 1979;
- (v) any premises registered for the manufacture or safe storage of tobacco products in accordance with regulations made under section 7(1)(b) or (ba) of TPDA 1979;

<sup>F38</sup> ...

[<sup>F39</sup>“TCTA 2018” means the Taxation (Cross-border Trade) Act 2018;]

<sup>F40</sup> ...

“tobacco products” has the meaning given in section 1(1) of TPDA 1979;

“TPDA 1979” means the Tobacco Products Duty Act 1979;

“transporter” means the person carrying out the first transportation of excise goods in a movement of such goods;

[<sup>F41</sup>“UK computerised system” means the computerised system for monitoring the movement of excisable products in the UK;]

<sup>F42</sup> ...

<sup>F43</sup> ...

“unique administrative reference code” means a code assigned to an electronic administrative document;

<sup>F44</sup> ...

<sup>F45</sup>(2) .....

(3) For the purposes of these Regulations a movement of excise goods under a duty suspension arrangement—

[<sup>F46</sup>(a) starts when—

- (i) the goods leave a tax warehouse (where the consignor is an authorised warehousekeeper); or
- (ii) a declaration for the free-circulation procedure or an authorised use procedure is accepted in accordance with Schedule 1 to the TCTA 2018 (where the consignor is a registered consignor), and]

(b) ends-

- (i) except where sub-paragraph (ii) applies, when the consignee takes delivery of the goods, or
- (ii) in a case where the goods were dispatched to a place from where they will leave the territory of the [<sup>F47</sup>United Kingdom], when they have so left.

<sup>F48</sup>(4) .....

**F2** Words in reg. 3(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, 7(2)(a)(i) (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

- F3** Words in reg. 3(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, **7(2)(b)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F4** Words in reg. 3(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, **7(2)(b)(ii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F5** Words in reg. 3(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, **7(2)(c)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **82(a)**); S.I. 2020/1640, reg. 2, **Sch.**
- F6** Words in reg. 3(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, **7(2)(a)(ia)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **85(a)**); S.I. 2020/1640, reg. 2, **Sch.**
- F7** Words in reg. 3(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, **7(2)(a)(ii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F8** Words in reg. 3(1) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474), regs. 1, **6(2)(a)** (with reg. 9) (as amended by S.I. 2020/1494, regs. 1, 5(4)); S.I. 2020/1640, reg. 2, Sch.
- F9** Words in reg. 3(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, **7(2)(a)(iii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F10** Words in reg. 3(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, **7(2)(a)(iv)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F11** Words in reg. 3(1) 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, **7(2)(f)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **82(b)**); S.I. 2020/1640, reg. 2, **Sch.**
- F12** Words in reg. 3(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, **7(2)(g)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F13** Words in reg. 3(1) 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, **7(2)(h)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F14** Words in reg. 3(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, **7(2)(a)(v)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F15** Words in reg. 3(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, **7(2)(a)(vi)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F16** Words in reg. 3(1) 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, **7(2)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F17** Words in reg. 3(1) 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, **7(2)(j)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F18** Words in reg. 3(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, **7(2)(a)(vii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F19** Words in reg. 3(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, **7(2)(a)(viii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.



- F20** Words in reg. 3(1) 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, **7(2)(k)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F21** Words in reg. 3(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, **7(2)(a)(ix)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F22** Words in reg. 3(1) 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, **7(2)(l)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F23** Words in reg. 3(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, **7(2)(m)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F24** Words in reg. 3(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, **7(2)(a)(x)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F25** Words in reg. 3(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, **7(2)(ma)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **85(c)**); S.I. 2020/1640, reg. 2, **Sch.**
- F26** Words in reg. 3(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, **7(2)(a)(xi)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F27** Words in reg. 3(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, **7(2)(a)(xii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F28** Words in reg. 3(1) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474), regs. 1, **6(2)(b)** (with reg. 9) (as amended by S.I. 2020/1494, regs. 1, 5(4)); S.I. 2020/1640, reg. 2, Sch.
- F29** Words in reg. 3(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, **7(2)(a)(xiii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F30** Words in reg. 3(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, **7(2)(a)(xiv)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F31** Words in reg. 3(1) 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, **7(2)(o)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F32** Word in reg. 3(1) 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, **7(2)(p)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F33** Word in reg. 3 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(a)** (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.**
- F34** Words in reg. 3(1) 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, **7(2)(p)(ii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F35** Word in reg. 3(1) 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, **7(2)(q)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F36** Words in reg. 3(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, **7(2)(a)(xv)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

- F37** Words in reg. 3(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, **7(2)(r)(i)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F38** Words in reg. 3(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, **7(2)(r)(ii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F39** Words in reg. 3(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, **7(2)(s)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F40** Words in reg. 3(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, **7(2)(a)(xvi)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F41** Words in reg. 3(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, **7(2)(t)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **85(d)**); S.I. 2020/1640, reg. 2, Sch.
- F42** Words in reg. 3(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, **7(2)(a)(xvii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F43** Words in reg. 3(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, **7(2)(a)(xviii)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F44** Words in reg. 3(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, **7(2)(a)(xix)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F45** Reg. 3(2) 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, **7(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F46** Reg. 3(3)(a) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474), regs. 1, **6(3)** (with reg. 9) (as amended by S.I. 2020/1494, regs. 1, 5(4)); S.I. 2020/1640, reg. 2, Sch.
- F47** Words in reg. 3(3)(b)(ii) 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, **7(4)(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F48** Reg. 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, **7(5)** (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)

- C6** Reg. 3, 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), **5, 6** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 paras. 1-3**)
- C7** Reg. 3 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, 2A, Sch. paras. 1, 2 (as amended by S.I. 2019/474, regs. 1, 4(2)(3))

#### Marginal Citations

- M14** Section 47 was substituted by the Finance Act 1991 (c. 31), **section 7(3)** and amended by the Finance Act 1994 (c. 9), **Schedule 4**, paragraph 32 and the Finance Act 2008 (c. 9), **Schedule 41**, paragraph 25(c)(i).
- M15** 1979 c. 7; section 7(ba) was inserted by the Finance Act 2000 (c. 17), **section 15(6)**.

- M16** This follows the Bills of Exchange Act 1882 (c. 61) section 92(a) as read with the Banking and Financial Dealings Act 1971 (c.80), **section 3** (1).
- M17** This follows the Bills of Exchange Act 1882 (c. 61) section 92(b), which was amended by the Banking and Financial Dealings Act 1971 (c. 80), **section 4** (4).
- M18** 1971 c.80: section 1 of and Schedule 1 to that Act relate to bank holidays. Schedule 1 was amended by the St Andrew's Day Bank Holiday (Scotland) Act 2007 (asp 2).
- M19** This follows the Bills of Exchange Act 1882 (c.61), **section 92(c)**.
- M20** This follows the Bills of Exchange Act 1882 (c.61), **section 92(d)**, which was inserted by the Banking and Financial Dealings 1971 (c.80). Section 4(3) of the latter Act makes further provision about such orders.
- M21** "Excise warehouse" is defined in section 1(1) of the Customs and Excise Management Act 1979.

## Application to energy products

<sup>F49</sup>4. ....

**F49** Reg. 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, **8** (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)

**C5** 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**)

## PART 2

### EXCISE DUTY POINTS AND PAYMENT OF THE DUTY

#### Goods released for consumption in the United Kingdom-excise duty point

5. Subject to [<sup>F50</sup>regulations 7(2) and 7A], there is an excise duty point at the time when excise goods are released for consumption in the United Kingdom.

**F50** Words in reg. 5 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, **8A** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), **86**); S.I. 2020/1640, reg. 2, **Sch.**

### Modifications etc. (not altering text)

- C8** Reg. 5, 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), **7** (with regs. 2, 3)
- C9** Reg. 5 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. 3**

6.—(1) Excise goods are released for consumption in the United Kingdom at the time when the goods—

- (a) leave a duty suspension arrangement;
- (b) are held outside a duty suspension arrangement and <sup>F51</sup>... excise duty on those goods has not been paid, relieved, remitted or deferred under a duty deferment arrangement;
- (c) are produced outside a duty suspension arrangement; or
- (d) are charged with duty at importation unless they are placed, immediately upon importation, under a duty suspension arrangement.

(2) In paragraph (1)(d) “importation” means—

- (a) the entry into the United Kingdom of excise goods <sup>F52</sup>..., unless the goods upon their entry into the United Kingdom are immediately placed under a customs suspensive procedure or arrangement, <sup>F53</sup>...
- [<sup>F54</sup>(ab) the entry into Great Britain of excise goods from Northern Ireland where those goods have been exported from an EU Member State to Great Britain and began their journey in an EU Member State;]
- (b) the release in the United Kingdom of excise goods from a customs suspensive procedure or arrangement.

<sup>F55</sup>(3) .....

- F51** Word in reg. 6(1)(b) 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, **9(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1640, reg. 2, Sch.
- F52** Words in reg. 6(2)(a) 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, **9(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2019/1216, regs. 1(2), 5(2)); S.I. 2020/1640, reg. 2, Sch.
- F53** Word in reg. 6(2) 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, **9(3A)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 87(a)); S.I. 2020/1640, reg. 2, Sch.
- F54** Reg. 6(2)(ab) inserted by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **9(3B)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 87(a)); S.I. 2020/1640, reg. 2, Sch.
- F55** Reg. 6(3) 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, **9(4)** (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)**

- C10** Reg. 6, 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), **8** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 4**)
- C11** Reg. 6 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. 4** (as amended by S.I. 2019/474, regs. 1, 4(4))

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 <sup>F56</sup>regulation 37(a)]; and
- (ii) are moved in accordance with the conditions specified in regulation 39;

(b) they are consumed;

<sup>F57</sup>(c) .....

<sup>F58</sup>(d) .....

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

<sup>F59</sup>(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 <sup>F60</sup>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 <sup>F61</sup>...;

(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 <sup>F62</sup>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.

<sup>F63</sup>(3) .....

<sup>F63</sup>(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 <sup>M22</sup>.

**F56** 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.

**F57** 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.

**F58** 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.

- F59** 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.
- F60** 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.
- F61** 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.
- F62** 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**
- F63** 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)

- C12** 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**)
- C13** 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

- M22** S.I. 2001/1712; relevant amending instruments are S.I. 2003/1523, 2006/2368.

[<sup>F647A</sup>—(1) An excise duty point does not arise by virtue of regulation 6(1)(d) where excise goods enter Great Britain from the Republic of Ireland having merely passed through the Republic of Ireland and it is shown to the satisfaction of the Commissioners that UK excise duty has been paid on those goods in Northern Ireland.

(2) The Commissioners may in a notice published by them specify details of the evidence that will be accepted as demonstrating that the conditions in paragraph (1) have been complied with.]

- F64** Reg. 7A inserted by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **10A** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 88); S.I. 2020/1640, reg. 2, Sch.

#### Goods released for consumption in the United Kingdom—persons liable to pay

**8.**—(1) Subject to regulation 9, the person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(a) (excise goods leaving a duty suspension arrangement) is the authorised warehousekeeper<sup>F65</sup> ... or any other person releasing the excise goods or on whose behalf the excise goods are released from the duty suspension arrangement.

(2) In the case of an irregular departure from a tax warehouse any other person involved in that departure is jointly and severally liable to pay the duty with the persons specified in paragraph (1).

**F65** Words in reg. 8(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, **11** (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)**

**C14** Reg. 8, 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), **10**, **11** (with regs. 2, 3)

**9.—(1)** The person liable to pay the duty when excise goods are released for consumption by virtue of an irregularity in the course of a movement of the goods under a duty suspension arrangement which occurs, or is deemed to occur, <sup>F66</sup>... is—

- (a) in a case where a guarantee was required in accordance with regulation 39, the person who provided that guarantee;
- (b) in a case where no guarantee was required—
  - (i) the authorised warehousekeeper of dispatch (where the excise goods were dispatched from a tax warehouse <sup>F67</sup>...); or
  - (ii) the <sup>F68</sup>... registered consignor (where the excise goods were dispatched upon [<sup>F69</sup>a declaration for the free-circulation procedure or an authorised use procedure being accepted] in accordance with [<sup>F70</sup>Part 1 of the TCTA 2018]).

(2) Any other person who participated in the irregularity and who was aware, or should reasonably have been aware, that it was an irregularity, is jointly and severally liable to pay the duty with the persons specified in paragraph (1).

<sup>F71</sup>(3) .....

**F66** Words in reg. 9(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, **12(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F67** Words in reg. 9(1)(b)(i) 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, **12(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F68** Word in reg. 9(1)(b)(ii) 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, **4(a)** (with regs. 43, 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F69** Words in reg. 9(1)(b)(ii) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 4) Regulations 2019 (S.I. 2019/1216), regs. 1(3), **4(2)**; S.I. 2020/1640, reg. 2, Sch.

**F70** Words in reg. 9(1)(b)(ii) 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, **5(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F71** Reg. 9(3) 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, **12(4)** (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)**

**C15** Reg. 9, 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), **12** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 6**)

**10.**—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(b) (holding of excise goods outside a duty suspension arrangement) is the person holding the excise goods at that time.

(2) Any other person involved in the holding of the excise goods is jointly and severally liable to pay the duty with the person specified in paragraph (1).

**Modifications etc. (not altering text)**

**C5** 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**)

**11.**—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(c) (production of excise goods outside a duty suspension arrangement) is the person producing the excise goods.

(2) In the case of irregular production of excise goods, any other person involved in their production is jointly and severally liable to pay the duty with the person specified in paragraph (1).

**Modifications etc. (not altering text)**

**C16** Reg. 11 modified in so far as these Regulations are continued in respect of the holding, movement and taxation of excise goods in Northern Ireland (13.2.2023) by [S.I. 2020/1559](#), **reg. 12A** (with regs. 2, 3) (as substituted by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023](#) (S.I. 2023/64), reg. 1(2), **Sch. 2 para. 6**)

**12.**—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(d) (importation of excise goods <sup>F72</sup>...) is the person who declares the excise goods or on whose behalf they are declared upon importation.

(2) In the case of an irregular importation any person involved in the importation is liable to pay the duty.

(3) Where more than one person is involved in the irregular importation, each person is jointly and severally liable to pay the duty.

**F72** Words in [reg. 12\(1\)](#) 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, **13** (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)**

**C17** Reg. 12 modified in so far as these Regulations are continued in respect of the holding, movement and taxation of excise goods in Northern Ireland (13.2.2023) by [S.I. 2020/1559](#), **reg. 12B** (with [regs.](#)



2, 3) (as substituted by The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64), reg. 1(2), **Sch. 2 para. 6**)

**Goods already released for consumption in another Member State-excise duty point and persons liable to pay**

<sup>F73</sup>**13.** .....

**F73** Regs. 13-17 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, **14** (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)**

**C18** Reg. 13, 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), **13, 14** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 7**)

<sup>F73</sup>**14.** .....

**F73** Regs. 13-17 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, **14** (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)**

**C19** Reg. 14, 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), **15** (with regs. 2, 3)

<sup>F73</sup>**15.** .....

**F73** Regs. 13-17 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, **14** (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)**

**C20** Reg. 15, 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), **16** (with regs. 2, 3)

<sup>F73</sup>**16.** .....

**F73** Regs. 13-17 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, **14** (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)**

**C21** Reg. 16, 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), **17** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 8**)

<sup>F73</sup>**17.** .....

**F73** Regs. 13-17 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, **14** (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)**

**C22** Reg. 17, 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), **18** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 9**)

**Contravention of conditions or requirements-duty point and persons liable to pay**

**18.**—(1) The excise duty point for excise goods in respect of which there is a failure to comply with any condition subject to which any relief from payment of duty on those goods was conferred is the time of that failure to comply.

(2) The person liable to pay the duty is the person holding the excise goods at the excise duty point.

**Modifications etc. (not altering text)**

**C5** 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**)

**19.**—(1) The excise duty point for excise goods in respect of which there has been a contravention described in any of paragraphs [<sup>F74</sup>(3) and (4)] is the time specified in paragraph (6).

<sup>F75</sup>(2) .....

(3) For excise goods to which Part 8 applies (movement of excise goods wholly within the United Kingdom under duty suspension arrangements) the contraventions are—

- (a) a failure to comply with regulation 57(2) (completion of draft electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom);
  - (b) a failure to comply with regulation 60(2) (procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when [<sup>F76</sup>UK] computerised system unavailable).
- (4) For excise goods to which Part 9 applies (simplified procedures for movements of excise goods wholly within the United Kingdom under duty suspension arrangements) the contraventions are—
- (a) a failure to comply with the conditions specified in regulation 62(3) (simplified procedures for certain movements of [<sup>F77</sup>alcoholic products]); and
  - (b) a failure to comply with the conditions specified in regulation 63(3) (simplified procedure for certain movements of tobacco products).
- <sup>F75</sup>(5) .....
- (6) The excise duty point is—
- <sup>F78</sup>(a) .....
  - (b) for excise goods to which Parts 8 and 9 apply, the time when the goods were removed from the tax warehouse or, as the case may be, the place of importation <sup>F79</sup> ....
- (7) The person liable to pay the duty when an excise duty point specified —
- <sup>F80</sup>(a) .....
  - (b) in paragraph (6)(b) occurs is the authorised warehousekeeper or, as the case may be, the <sup>F81</sup>... registered consignor [<sup>F82</sup>.]
  - <sup>F80</sup>(c) .....
- (8) Any person whose conduct caused a contravention described in this regulation so that there was an excise duty point is jointly and severally liable to pay the excise duty at that excise duty point with the person specified in paragraph (7).

**F74** Words in reg. 19(1) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474), regs. 1, **6(4)** (with reg. 9) (as amended by S.I. 2020/1494, regs. 1, 5(4)); S.I. 2020/1640, reg. 2, Sch.

**F75** Reg. 19(2)(5) 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, **15(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F76** Word in reg. 19(3)(b) 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(b)** (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.

**F77** Words in reg. 19(4)(a) 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(2)**

**F78** Reg. 19(6)(a) 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, **15(3)(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F79** Words in reg. 19(6) 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, **15(3)(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

- F80** Reg. 19(7)(a)(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, **15(4)(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F81** Word in reg. 19(7)(b) 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, **4(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F82** Full stop in reg. 19(7) substituted for semicolon (31.12.2020) by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **15(4)(b)** (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)**

- C23** Reg. 19, 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), **19** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 10**)

**Time of payment of the duty**

**20.**—(1) Subject to—

- (a) the provisions of these Regulations and any other regulations made under the customs and excise Acts about accounting and payment;
- (b) any relief conferred by or under the customs and excise Acts; or
- (c) any duty deferment arrangement,

duty must be paid at or before an excise duty point.

(2) In a duty deferment arrangement the time when the duty must be paid is the time specified by that arrangement.

**Modifications etc. (not altering text)**

- C5** 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**)

**Destruction and loss of excise goods**

**21.**—<sup>F83</sup>(1) This regulation applies where the occurrence of a relevant event is proven to the satisfaction of the Commissioners.]

(2) A “relevant event” means the total destruction or irretrievable loss of excise goods as a result of—

- (a) the nature of the goods;
- (b) unforeseeable circumstances;
- (c) force majeure; or
- (d) authorisation by the <sup>F84</sup>Commissioners].

[<sup>F85</sup>(3) If at the time of the relevant event, the excise goods were under a duty suspension arrangement, the occurrence of the event shall not be considered as a release for consumption.]

(4) For the purposes of this regulation goods are considered totally destroyed or irretrievably lost when they are rendered unusable as excise goods.

- F83** Reg. 21(1) 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, **16(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F84** Word in reg. 21(2)(d) 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, **16(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F85** Reg. 21(3) 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, **16(4)** (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)**

- C24** Reg. 21, 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), **20** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 11**)

**<sup>F86</sup>PART 3**

**UK REGISTERED CONSIGNEES**

- F86** Pt. 3 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, **17** (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)**

- C25** Pt. 3, 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), **21-27** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 13**)

**Approval and registration**

- 22.** .....
- 23.** .....

**Certificates of Registration**

- 24.** .....

**Conditions, restrictions and requirements**

- 25.** .....

26. ....

27. ....

#### Accounting and payment

28. ....

#### Temporary registered consignees

29. ....

## PART 4

### <sup>F87</sup> ... REGISTERED CONSIGNORS

**F87** Word in Pt. 4 heading 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, **4(c)** (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)

**C26** Pt. 4 heading, 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), **28** (with regs. 2, 3)

#### Approval and Registration

**30.**—(1) For the purposes of section 100G of CEMA 1979 the Commissioners may approve revenue traders who wish to only dispatch excise goods under duty suspension arrangements upon [<sup>F88</sup>a declaration for the free-circulation procedure or an authorised use procedure being accepted] in accordance with [<sup>F89</sup>Part 1 of the TCTA 2018] and register them as excise dealers and shippers in accordance with section 100G(2) of CEMA 1979.

(2) A revenue trader who has been so approved and registered shall be known as a <sup>F90</sup>... registered consignor.

**F88** Words in reg. 30(1) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 4\) Regulations 2019](#) (S.I. 2019/1216), regs. 1(3), **4(3)**; S.I. 2020/1640, reg. 2, Sch.

**F89** Words in reg. 30(1) 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, **5(b)** (with reg. 43, 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F90** Word in reg. 30(2) 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, **4(d)** (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)

**C27** Reg. 30, 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), **29** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 14**)

**31.**—(1) The Commissioners must furnish every <sup>F91</sup>... registered consignor with a certificate of registration.

(2) When a person ceases to be a <sup>F91</sup>... registered consignor that person must immediately destroy the certificate of registration.

(3) A <sup>F91</sup>... registered consignor must give notice in writing to the Commissioners of any change in the information contained in the consignor's certificate of registration within seven days of the change.

(4) Where—

(a) a <sup>F91</sup>... registered consignor gives notice in accordance with paragraph (3); or

(b) without any such notice having been given it appears to the Commissioners that a consignor's certificate of registration requires correction,

they must, unless they revoke the consignor's approval and registration in accordance with regulation 100G(5) of CEMA 1979, furnish the consignor with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners furnish a <sup>F91</sup>... registered consignor with a corrected certificate of registration the consignor must, upon receiving that certificate, destroy the original certificate that required correction.

**F91** Word in reg. 31(1)-(5) 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, **4(e)** (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)**

**C28** [Reg. 31](#), 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), **30** (with regs. 2, 3)

**Certificates of Registration**

**32.** Every certificate of registration must contain the following particulars—

(a) a unique reference number assigned to the <sup>F92</sup>... registered consignor by the Commissioners;

(b) the name and (if different) the trading name of the <sup>F92</sup>... registered consignor;

(c) the address of the <sup>F92</sup>... registered consignor's place of business (including any postcode) in the United Kingdom;

(d) any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of CEMA 1979.

**F92** Word in regs. 32(a)-(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, **4(f)** (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)**

**C29** Reg. 32, 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), **30** (with regs. 2, 3)

**Conditions and restrictions**

**33.** The approval and registration of <sup>F93</sup>... registered consignors, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of the Act, is subject to the conditions and restrictions prescribed in a notice published by the Commissioners.

**F93** Word in reg. 33 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, **4(g)** (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)**

**C30** Reg. 33, 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), **30** (with regs. 2, 3)

**PART 5**

**HOLDING AND MOVEMENT OF EXCISE GOODS UNDER DUTY SUSPENSION ARRANGEMENTS**

**Holding of excise goods under duty suspension arrangements**

**34.** Excise goods may be deposited and kept under duty suspension arrangements only in a tax warehouse.

**Modifications etc. (not altering text)**

**C31** Reg. 34, 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), **31** (with regs. 2, 3)

**Moving excise goods under duty suspension arrangements**

<sup>F94</sup>**35.** . . . . .

**F94** Reg. 35 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, **18** (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)**

**C32** Reg. 35, 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), **32** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 16**)

<sup>F95</sup>**36.** . . . . .

**F95** Reg. 36 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, **18** (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)**

**C33** Reg. 36, 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), **33** (with regs. 2, 3)

**37.**—<sup>F96</sup>(1) Excise goods of a certain class or description may only be moved wholly within the United Kingdom under duty suspension arrangements if they are—

- (a) dispatched from a tax warehouse to—
  - (i) another tax warehouse approved in relation to excise goods of that class or description;
  - (ii) a place from where they will leave the territory of the <sup>F97</sup>United Kingdom]; or
- (b) dispatched by a <sup>F98</sup>... registered consignor from the place of importation to either of the destinations referred to in paragraph (a).

<sup>F99</sup>(2) The modifications in paragraphs (3) and (4) apply in cases where excise goods are being transported between Great Britain and Northern Ireland in either direction (and accordingly regulation 37 of the Northern Ireland Regulations 2020 applies in respect of the part of the journey in Northern Ireland).

- (3) Where excise goods are sent from a place in Great Britain to a place in Northern Ireland—
  - (a) the references in paragraph (1)(a)(ii) and Part 8 to a place from where the goods will leave the United Kingdom include references to a place from where the goods will leave Great Britain for Northern Ireland; but
  - (b) regulation 59A does not apply to the movement.
- (4) Where excise goods are sent from a place in Northern Ireland to a place in Great Britain, the references in paragraph (1)(b) and Part 8 to the place of importation include references to the place where the goods arrive in Great Britain from Northern Ireland.]

**F96** Reg. 37 renumbered as reg. 37(1) by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **19(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 89); S.I. 2020/1640, reg. 2, Sch.

- F97** Words in reg. 37(1)(a)(ii) substituted (31.12.2020) [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **19(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 89); S.I. 2020/1640, reg. 2, Sch.
- F98** Word in reg. 37(b) 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, **4(h)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F99** Reg. 37(2)-(4) inserted by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **19(c)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 89); S.I. 2020/1640, reg. 2, Sch.

**Modifications etc. (not altering text)**

- C34** [Reg. 37](#), 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), **34** (with regs. 2, 3)
- C35** [Reg. 37](#) 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, 2A, **Sch. para. 4B** (as amended by S.I. 2019/474, regs. 1, **4(4)**)

**38.**—(1) For the protection of the revenue the Commissioners may by notice in writing addressed to a packager or a registered brewer registered under section 41A(1) of ALDA 1979, restrict or prohibit the movement of beer without payment of duty from the premises in respect of which the packager or brewer is registered under that section to—

- (a) other premises in respect of which any person is registered under that section; or
- (b) an excise warehouse.
- (2) In this regulation —

[<sup>F100</sup>“beer” has the meaning given by paragraph 3 of Schedule 6 to the Finance (No. 2) Act 2023 (categories of alcoholic products: interpretation);]

“registered brewer” has the meaning given in section 47(1) of that Act;

“packager” has the meaning given in section 4(1) of that Act.

- F100** Words in [reg. 38\(2\)](#) 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(3)** (with Sch. para. 11(9))

**Modifications etc. (not altering text)**

- C5** 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**)

**Movement conditions**

**39.**—(1) Except for movements between tax warehouses which the Commissioners may specify in a notice, excise goods may not be moved under duty suspension arrangements unless—

- (a) the risks inherent in the movement are covered by an approved guarantee provided by the authorised warehousekeeper of dispatch, the registered consignor or any other person the

Commissioners may allow in accordance with paragraph (2) which secures such amount of the duty chargeable on the goods as the Commissioners may require; and

(b) the procedures in <sup>F101</sup>... Part 8 or, as the case may be, Part 9 of these Regulations are complied with.

(2) Subject to such conditions as they may specify in a notice the Commissioners may allow the guarantee referred to in paragraph (1)(a) to be provided by —

(a) the transporter or carrier of the excise goods;

(b) the owner of the excise goods; or

(c) the consignee of the excise goods.

(3) In paragraph (1)(a) “approved” means approved by the Commissioners.

**F101** Words in [reg. 39\(1\)\(b\)](#) 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, 20](#) (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)**

**C36** [Reg. 39](#), 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\(1\), 35](#) (with [regs. 2, 3](#)) (as amended (13.2.2023) by [S.I. 2023/64](#), [reg. 1\(2\)](#), [Sch. 2 para. 17](#))

## <sup>F102</sup>PART 6

### EXPORTS OF EXCISE GOODS UNDER DUTY SUSPENSION ARRANGEMENTS

**F102** [Pt. 6](#) 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, 21](#) (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)**

**C37** [Pt. 6](#), 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\(1\), 36-49](#) (with [regs. 2, 3](#)) (as amended (13.2.2023) by [S.I. 2023/64](#), [reg. 1\(2\)](#), [Sch. 2 paras. 19-30](#))

#### Application of Part 6

40. ....

#### Electronic administrative document for exports of excise goods under duty suspension arrangements

41. ....

**Electronic administrative document for exports of excise goods under duty suspension arrangements - supplementary provisions**

42. ....

**Exemption certificates**

43. ....

**Export of energy products by sea-notification of consignee**

44. ....

**Splitting a movement of energy products**

45. ....

**Report of export from territory of the EU**

46. ....

47. ....

**Report of export from territory of the EU when computerised system unavailable**

48. ....

**Report of receipt of excise goods exported under duty suspension arrangements**

49. ....

**Procedure for exports of excise goods under duty suspension arrangements when computerised system unavailable**

50. ....

**Procedure for exports of excise goods under duty suspension arrangements when computerised system unavailable - supplementary provisions**

51. ....

**F103 PART 7**

**IMPORTS OF EXCISE GOODS UNDER  
DUTY SUSPENSION ARRANGEMENTS**

**F103** Pt. 7 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, **21** (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)**

**C38** Pt. 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), **50-52** (with regs. 2, 3) (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 para. 31**)

**Application of Part 7**

**52.** .....

**Electronic administrative document for imports of excise goods under duty suspension arrangements**

**53.** .....

**Report of receipt of excise goods imported under duty suspension arrangements**

**54.** .....

**Report of receipt of excise goods imported under duty suspension arrangements when computerised system unavailable**

**55.** .....

**PART 8**

**MOVEMENTS OF EXCISE GOODS WHOLLY WITHIN THE UNITED KINGDOM UNDER DUTY SUSPENSION ARRANGEMENTS**

**Modifications etc. (not altering text)**

**C39** Pt. 8 modified (N.I.) (31.12.2020) in so far as these regulations are continued, as they had effect immediately before IP completion day, 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), **54** (with regs. 2, 3)

**Application of Part 8**

**56.**—<sup>F104</sup>(1) [<sup>F105</sup>Subject to [<sup>F106</sup>regulation 56A(1)], this] Part applies to the movement of excise goods, other than energy products, under duty suspension arrangements where—

- (a) the movement starts in the United Kingdom <sup>F107</sup>...;
- (b) the movement ends in the United Kingdom;
- (c) the goods do not at any time leave the United Kingdom during the course of the movement; and
- (d) a simplified procedure under Part 9 of these Regulations does not apply.

[<sup>F108</sup>(1A) This Part also applies to the movement of the energy products mentioned in Article 20(1) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity from a place of importation to—

- (a) a tax warehouse; or
- (b) a place from where they will leave the territory of the United Kingdom,

where the energy products do not at any time leave the United Kingdom during the course of the movement.

- (a) (2) (a) The Commissioners must publish a notice specifying the requirements for the electronic messages to be sent using the UK computerised system, namely—
  - (i) the electronic administrative document;
  - (ii) the cancellation message referred to in regulation 58(2);
  - (iii) the change of destination message;
  - (iv) the notification of change of destination message referred to in regulation 58(9); and
  - (v) the report of receipt and report of export; and
- (b) for each message, the notice must specify the data elements required structured in data groups and, where applicable, data subgroups.]

**F104** Reg. 56 renumbered as reg. 56(1) (31.12.2020) by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/13), regs. 1, **22(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F105** Words in reg. 56 substituted (1.10.2011) by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment\) Regulations 2011](#) (S.I. 2011/2225), regs. 1, 7

**F106** Words in reg. 56(1) 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, **22(3)(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 90); S.I. 2020/1640, reg. 2, Sch.

**F107** Words in reg. 56(1)(a) 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, **22(3)(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F108** Reg. 56(1A)(2) inserted by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/13), regs. 1, **22(4)** (with reg. 44) (as amended by S.I. 2019/1216, regs. 1(2), **5(3)**; S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 82(c), 83); S.I. 2020/1640, reg. 2, Sch.

**Modifications etc. (not altering text)**

**C40** Reg. 56 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, 2A, **Sch. para. 4C** (as substituted by S.I. 2019/474, regs. 1, **4(4)**)

[<sup>F109</sup>**Northern Ireland – special provisions**

**56A.**—(1) Parts 8 and 9 do not apply to the movement of excise goods under duty suspension where—

- (a) the goods have been dispatched from an EU Member State in duty suspension to a tax warehouse in Northern Ireland travelling via Great Britain;
- (b) the movement ends in a tax warehouse in Northern Ireland.

(2) In the case of a movement of goods from Great Britain to Northern Ireland to which Part 8 or 9 applies the consignor must be a NI registered consignor under the Northern Ireland Regulations 2020.]

**F109** Reg. 56A 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, 22A (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 91); S.I. 2020/1640, reg. 2, Sch.

### **Electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom**

57.—(1) Subject to regulation 60, a movement of excise goods to which this Part applies must take place under cover of an electronic administrative document.

[<sup>F110</sup>(1A) Where the excise goods are dispatched from Great Britain to Northern Ireland (or vice versa) in duty suspension and the goods are placed under a further duty suspension arrangement immediately upon importation into Northern Ireland or Great Britain (as the case may be) only one electronic administrative document needs to be used.]

(2) Before the excise goods are dispatched, the consignor must complete a draft electronic administrative document that complies with the [<sup>F111</sup>requirements set out in paragraphs (2A) and (9)] and send it to the Commissioners using the computerised system.

[<sup>F112</sup>(2A) The draft electronic administrative document must be submitted no earlier than 7 days before the date indicated on that document as the date of dispatch of the excise goods concerned.]

(3) The Commissioners must carry out an electronic verification of the data in the draft electronic administrative document.

(4) Where the data in the document are invalid, the Commissioners must, using the [<sup>F113</sup>UK] computerised system, inform the consignor of that fact without delay.

(5) Where the data in the document are valid, the Commissioners must assign to the document a unique administrative reference code and, using the [<sup>F114</sup>UK] computerised system, inform the consignor of that code.

(6) If the excise goods are dispatched to a tax warehouse the Commissioners must, using the [<sup>F115</sup>UK] computerised system, send the electronic administrative document to the authorised warehousekeeper of that warehouse.

(7) The consignor of the excise goods must provide the person accompanying the goods during the course of the movement with —

- (a) a printed version of the electronic administrative document; or
- (b) any other commercial document on which the unique administrative reference code is clearly stated.

(8) Whilst the goods remain in the custody or under the control of the person accompanying the goods, that person must, upon request, produce or cause to be produced to the Commissioners one of the documents referred to in paragraph (7).

[<sup>F116</sup>(9) The draft electronic administrative document referred to in paragraph (2) and the electronic administrative document to which a unique administrative reference code has been assigned in accordance with paragraph (5) must comply with the requirements for those documents specified in the notice published by the Commissioners in accordance with regulation 56(2).]

**F110** Reg. 57(1A) inserted by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, 23(1A) (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 92); S.I. 2020/1640, reg. 2, Sch.

**F111** Words in reg. 57(2) 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, 23(2) (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

- F112** Reg. 57(2A) 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, **23(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F113** Word in reg. 57(4) 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(d)** (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.
- F114** Word in reg. 57(5) 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(d)** (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.
- F115** Word in reg. 57(6) 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(d)** (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.
- F116** Reg. 57(9) 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, **23(4)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

### **Electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom-supplementary provisions**

**58.**—(1) The consignor may, using the [F117UK] computerised system, cancel the electronic administrative document at any time before the excise goods leave the tax warehouse from where they are to be dispatched or the place of importation.

(2) A consignor wishing to cancel an electronic administrative document must [F118complete a draft cancellation message and send it to the Commissioners using the UK computerised system.]

[F119(2A) The draft cancellation message must comply with the requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2).

(2B) The Commissioners must carry out an electronic verification of the data in the draft cancellation message.

(2C) Where the data in the document are invalid, the Commissioners must, using the UK computerised system, inform the consignor of that fact without delay.

(2D) Where the data in the document are valid, the Commissioners must—

- (a) add the date and time of validation to the cancellation message and communicate that information to the consignor;
- (b) where the consignee is an authorised warehousekeeper, forward the cancellation message to the consignee.]

(3) During the course of a movement the consignor may, using the [F120UK] computerised system, amend the destination shown on the electronic administrative document.

(4) A destination may only be amended if the new destination is—

- (a) another tax warehouse; [F121or]

[F122(b) .....

- (c) a place from where the goods will leave the territory of the [F123United Kingdom]F124 ....

(5) A consignor wishing to amend the destination must [F125complete a draft change of destination message and send it to the Commissioners using the UK computerised system.]

[F126(6) The draft change of destination message must comply with the requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2).]



[<sup>F127</sup>(7) The Commissioners must carry out an electronic verification of the data in the draft change of destination message.

(8) Where the data in the message are invalid, the Commissioners must, using the UK computerised system, inform the consignor of that fact without delay.

(9) Where the data in the message are valid, the Commissioners must:

- (a) add the date and time of validation and a sequence number to the change of destination message and inform the consignor of that number;
- (b) update the original electronic administrative document in accordance with the information in the change of destination message; and
- (c) inform the consignee mentioned in the original electronic administrative document of the change of destination in accordance with the requirements for the notification of change of destination message specified in the notice published by the Commissioners in accordance with regulation 56(2).]

- F117** Word in reg. 58(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(e)** (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.
- F118** Words in reg. 58(2) 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, **24(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 82(d)); S.I. 2020/1640, reg. 2, Sch.
- F119** Reg. 58(2A)-(2D) 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, **24(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 82(d)); S.I. 2020/1640, reg. 2, Sch.
- F120** Word in reg. 58(3) 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(e)** (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.
- F121** Word in reg. 58(4) 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, **24(4)(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F122** Reg. 58(4)(b) 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, **24(4)(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F123** Words in reg. 58(4)(c) 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, **24(4)(c)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F124** Words in reg. 58(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, **24(4)(d)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F125** Words in reg. 58(5) 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, **24(5)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 82(d)); S.I. 2020/1640, reg. 2, Sch.
- F126** Reg. 58(6) 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, **24(6)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F127** Reg. 58(7)-(9) 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, **24(7)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 82(d)); S.I. 2020/1640, reg. 2, Sch.

### Report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom

**59.**—(1) Subject to regulation 61, on receipt of the excise goods the consignee must, using the [<sup>F128</sup>UK] computerised system, send to the Commissioners without delay, and in any event no later than five business days after receipt of the goods (or within such other period as the Commissioners may allow), a report of receipt that complies with the [<sup>F129</sup>requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2)].

(2) The Commissioners must carry out an electronic verification of the data in the report of receipt.

(3) Where the data in the report of receipt are invalid, the Commissioners must, using the [<sup>F130</sup>UK] computerised system, inform the consignee of that fact without delay.

(4) Where the data in the report of receipt are valid, the Commissioners must, using the [<sup>F131</sup>UK] computerised system —

- (a) register the report;
- (b) notify the consignee that it has been registered; and
- (c) send it to the consignor.

(5) A report of receipt shall constitute proof that the movement of the excise goods referred to in the report has ended.

(6) Without prejudice to paragraph (5), an endorsement by the Commissioners that the goods have reached their stated destination shall constitute proof that the movement of those goods has ended.

(7) In paragraph (6) “stated destination” means the destination stated in the electronic administrative document or, as the case may be, fallback accompanying document.

**F128** Word in reg. 59(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(f)** (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.

**F129** Words in reg. 59(1) 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, **25** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F130** Word in reg. 59(3) 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(f)** (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.

**F131** Word in reg. 59(4) 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(f)** (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.

### [<sup>F132</sup>Report of export from the territory of the United Kingdom

**59A.**—(1) This regulation applies where excise goods have been dispatched from a place in the United Kingdom to a place from where they will leave the territory of the United Kingdom.

(2) Upon notification being sent by the Commissioners in accordance with regulations made under Part 1 of the TCTA 2018 confirming the excise goods have left the territory of the United Kingdom, the Commissioners must send a report of export to the consignor using the UK computerised system.

(3) The report of export must comply with the requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2).

(4) A report of export shall constitute proof that the movement of the excise goods referred to in the report has ended.]

**F132** Reg. 59A 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, 26 (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 82(e)); S.I. 2020/1640, reg. 2, Sch.

### **Procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when [F133UK] computerised system unavailable**

**60.**—(1) This regulation [F134, regulation 60A] and regulation 61 apply when the [F135UK] computerised system is unavailable.

(2) Excise goods may only be moved from a tax warehouse or place of importation under duty suspension arrangements if—

- (a) the consignor notifies the Commissioners before the goods leave the warehouse or place of importation; and
- (b) the goods are accompanied by a [F136] paper document that complies with the requirements set out in paragraph (2A).]

[F137(2A) The paper document referred to in paragraph (2)(b) must—

- (a) carry the title ‘Fallback Accompanying Document for movements of excise goods under suspension of excise duty’; and
- (b) contain the same data displayed in the form of data elements and expressed in the same manner as the draft electronic administrative document referred to in regulation 57(2).]

(3) Before the goods leave the warehouse or place of importation the Commissioners may require the consignor to—

- (a) provide a copy of the fallback accompanying document;
- (b) verify the data contained in that document; and
- (c) provide information on the reasons for the unavailability of the [F138UK] computerised system (if the consignor is responsible for that unavailability).

(4) As soon as the [F139UK] computerised system is restored the consignor must, in accordance with regulation 57(2), complete a draft electronic administrative document and send it to the Commissioners.

(5) The Commissioners must, in accordance with regulation 57(3), carry out a verification of the data in the draft electronic administrative document.

(6) If the data are valid, regulation 57(5) to (8) shall apply and the electronic administrative document shall replace the fallback accompanying document.

(7) If the data are invalid, the movement shall be treated as taking place under cover of the fallback accompanying document.

(8) The consignor must keep a copy of the fallback accompanying document.

**F133** Word in reg. 60 heading 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(g) (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.

**F134** Words in reg. 60(1) inserted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, 8

- F135** Word in reg. 60(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(h)** (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.
- F136** Words in reg. 60(2)(b) 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, **27(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F137** Reg. 60(2A) 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, **27(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F138** Word in reg. 60(3)(c) 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(h)** (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.
- F139** Word in reg. 60(4) 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(h)** (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.

#### **[<sup>F140</sup>Procedure for amending destination when [<sup>F141</sup>UK] computerised system unavailable**

**60A.**—(1) If, in accordance with regulation 58(3), the destination shown on the electronic administrative document is amended, the consignor must, before the destination is amended, notify the Commissioners of the new destination.

(2) As soon as the [<sup>F142</sup>UK] computerised system is restored, the consignor must notify the Commissioners of the new destination using the [<sup>F142</sup>UK] computerised system.

[<sup>F143</sup>(3) The consignor must ensure that the information notified to the Commissioners in accordance with paragraph (1) is in the form of data elements, expressed in the same manner as the change of destination message referred to in regulation 58(5).]

- F140** Reg. 60A inserted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **9**
- F141** Word in reg. 60A heading 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(i)** (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.
- F142** Word in reg. 60A(2) 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(j)** (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.
- F143** Reg. 60A(3) 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, **28** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

#### **Report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom when [<sup>F144</sup>UK] computerised system unavailable**

**61.**—(1) Where, due to the unavailability of the [<sup>F145</sup>UK] computerised system, a report of receipt cannot be sent in accordance with regulation 59(1), the consignee must send to the consignor a [<sup>F146</sup>paper document that complies with the requirements set out in paragraph (1A) and contains the same data as the report of receipt referred to in regulation 59(1).]

[<sup>F147</sup>(1A) The paper document referred to in paragraph (1) must—

- (a) carry the title ‘Fallback Report of Receipt for movements of excise goods under suspension of excise duty’; and

- (b) display the required data in the form of data elements, expressed in the same manner as in the report of receipt.]
- (2) As soon as the computerised system is restored the consignee must send a report of receipt to the Commissioners and regulation 59(2) to (4) shall apply to that report.

- F144** Word in reg. 61 heading 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(k)** (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.
- F145** Word in reg. 61(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(l)** (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.
- F146** Words in reg. 61(1) 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, **29(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F147** Reg. 61(1A) 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, **29(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

## PART 9

### SIMPLIFIED PROCEDURES FOR MOVEMENTS OF EXCISE GOODS WHOLLY WITHIN THE UNITED KINGDOM UNDER DUTY SUSPENSION ARRANGEMENTS

#### Modifications etc. (not altering text)

- C41** Pt. 9 modified (N.I.) (31.12.2020) in so far as these regulations are continued, as they had effect immediately before IP completion day, in respect of the holding, movement and taxation of excise goods in Northern Ireland, by virtue of [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1559), regs. 1(1), **54** (with regs. 2, 3)

#### Simplified procedure for certain movements of <sup>F148</sup>alcoholic products]

**62.**—(1) This regulation applies to a movement of <sup>F149</sup>alcoholic products] under duty suspension arrangements which starts in the United Kingdom after 31st December 2010.

<sup>F150</sup>(2) Subject to the conditions specified in paragraph (3), <sup>F151</sup>alcoholic products] to which this regulation applies may be removed without payment of duty from the premises referred to in paragraphs (2A) to (2E) to any other such premises without being under the cover of an electronic administrative document.

(2A) In the case of beer—

(a) premises in respect of which—

(i) the producer of the beer or a packager is registered under section 41A of ALDA 1979 (beer stores);

(ii) the producer of the beer is registered under section 47(1) of ALDA 1979 (breweries);

(b) an excise warehouse approved for the deposit, keeping and securing of beer.

(2B) In the case of wine and <sup>F152</sup>other fermented product]—

- (a) premises in respect of which the producer of the wine or [<sup>F152</sup>other fermented product] holds a licence under section 54(2) or 55(2) of ALDA 1979 (wineries);
  - (b) an excise warehouse approved for the deposit, keeping and securing of wine or [<sup>F152</sup>other fermented product].
- (2C) In the case of cider—
- (a) premises in respect of which the maker of the cider is registered under section 62(2) of ALDA (cider maker’s premises);
  - (b) an excise warehouse approved for the deposit, keeping and securing of cider.
- (2D) In the case of spirits an excise warehouse approved for the deposit, keeping and securing of spirits.
- [<sup>F153</sup>(2E) In the case of any [<sup>F154</sup>alcoholic products], premises in respect of which a person (other than the producer or manufacturer of [<sup>F155</sup>the products]) who is treated under sections 43A to 43D of the Value Added Tax Act 1994 as a member of the same group as the producer or manufacturer—
- (a) is registered or holds a licence under any of the provisions referred to in paragraphs (2A) to (2C); or
  - (b) is the authorised warehousekeeper.]]
- (3) The specified conditions are—
- (a) in a case where a guarantee was required in accordance with regulation 39, the [<sup>F156</sup>alcoholic product] must be accompanied by a document prescribed by warehousing regulations as required to accompany goods that are permitted to be removed from a warehouse without payment of duty;
  - (b) in a case where no guarantee was required, the [<sup>F156</sup>alcoholic product] must be accompanied by a document issued by the consignor and containing a unique reference number, the consignor's name and address, the date of dispatch, the name and address of the consignee, the address of the place to which [<sup>F157</sup>the product] is consigned, a description of [<sup>F157</sup>the product] including its quantity and, in the case of beer, its strength and packet size and a statement indicating that [<sup>F157</sup>the product] is being moved without payment of duty;
  - (c) except in the case of movements [<sup>F158</sup>to which paragraph (2E) applies], property in the [<sup>F156</sup>alcoholic product] must remain with its producer or manufacturer during the course of the movement;
  - (d) the consignee who receives the [<sup>F156</sup>alcoholic product] must, no later than five business days after its receipt—
    - (i) issue a certificate of receipt containing such particulars as may be specified by the Commissioners in a notice published by them and keep a record of the issue of the certificate; and
    - (ii) send the certificate of receipt to the consignor of [<sup>F157</sup>the product]; and
- [<sup>F159</sup>(e) if the amount of alcohol produced in the production premises where the alcoholic product was produced is relevant for the purposes of determining the duty charged on the alcoholic product, the alcoholic product must be accompanied by a certificate of alcohol production in a form approved by the Commissioners.]
- (4) For the purposes of [<sup>F160</sup>paragraph (3)(c)] any person—
- (i) who keeps spirits for the purpose of maturation; or
  - (ii) keeps or uses spirits for the purpose of blending (other than domestic blending for domestic consumption),
- shall be treated as the manufacturer.

[<sup>F161</sup>(5) In this regulation—

- “alcoholic product” has the meaning given by section 44 of the Finance (No. 2) Act 2023;
- “beer” has the meaning given by paragraph 3 of Schedule 6 to that Act;
- “cider” has the meaning given by paragraph 5 of Schedule 6 to that Act;
- “other fermented product” has the meaning given by paragraph 12 of Schedule 6 to that Act;
- “spirits” has the meaning given by paragraph 1 of Schedule 6 to that Act;
- “wine” has the meaning given by paragraph 11 of Schedule 6 to that Act;
- “packager”, in relation to beer, means a person carrying on the business of packaging beer.]

- F148** Words in reg. 62 heading 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(4)(a)**
- F149** Words in reg. 62(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(4)(a)**
- F150** Reg. 62(2)-(2E) substituted for reg. 62(2) (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **10(1)(a)**
- F151** Words in reg. 62(2) 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(4)(a)**
- F152** Words in reg. 62(2B) 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(4)(b)**
- F153** Reg. 62(2E) substituted (1.12.2012) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2012 (S.I. 2012/2786), regs. 1, **3**
- F154** Words in reg. 62(2E) 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(4)(c)(i)**
- F155** Words in reg. 62(2E) 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(4)(c)(ii)**
- F156** Words in reg. 62(3) 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(4)(d)(i)**
- F157** Words in reg. 62(3) 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(4)(d)(ii)**
- F158** Words in reg. 62(3)(c) substituted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **10(1)(b)**
- F159** Reg. 62(3)(e) 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(4)(d)(iii)**
- F160** Words in reg. 62(4) substituted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **10(1)(c)**
- F161** Reg. 62(5) 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(4)(e)**

**Modifications etc. (not altering text)**

**C42** Reg. 62(1) modified (1.10.2011) by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment\) Regulations 2011 \(S.I. 2011/2225\)](#), regs. 1, **10(2)**

**Simplified procedure for certain movements of tobacco products**

**63.**—(1) This regulation applies to a movement of tobacco products under duty suspension arrangements which starts in the United Kingdom after 31st December 2010.

(2) Subject to the conditions specified in paragraph (3), the movement of tobacco products to which this regulation applies may take place without being under the cover of an electronic administrative document, to or from—

- (a) premises registered in accordance with regulations made under section 7(1) of TPDA 1979 (registered tobacco factories and stores);
- (b) an excise warehouse used for the packaging, repackaging or testing of tobacco products.

(3) The specified conditions are—

- (a) the tobacco product must be accompanied by a document issued by the consignor and containing a unique reference number, the consignor's name and address, the date of dispatch, the name and address of the consignee, the address of the place to which the tobacco product is consigned, a description of the tobacco product and a statement indicating that the tobacco product is being moved without payment of duty;
- (b) property in the tobacco product must remain with its manufacturer during the course of the movement;
- (c) the consignee who receives the tobacco product must, no later than five business days after its receipt—
  - (i) issue a certificate of receipt containing such particulars as may be specified by the Commissioners in a notice published by them and keep a record of the issue of the certificate; and
  - (ii) send the certificate of receipt to the consignor of the tobacco products.

(4) In this regulation—

“manufacturer”, subject to paragraph (5), means any person who manufactures tobacco products in premises that may be registered for the manufacture of tobacco products in accordance with regulations made under section 7(1) of TPDA 1979 (“a registered factory”); and

“repackaging” means the replacement of any packaging or wrapping material that is customary, necessary or both customary and necessary to enclose and present tobacco products for retail sale purposes.

(5) For the purposes of paragraph 3(b), two bodies corporate may be treated jointly as a manufacturer if—

- (a) one of them manufactures tobacco products in premises that may be registered as a registered factory;
- (b) one of the other body corporate's principal activities is the storage of tobacco products manufactured by the first mentioned body corporate; and
- (c) one of them controls the other or, although neither controls the other, they are both controlled by the same body corporate.



## [<sup>F162</sup>Simplified procedure for direct exports of [<sup>F163</sup>alcoholic products] and tobacco products

**63A.**—(1) Subject to the conditions specified in paragraph (2), [<sup>F164</sup>alcoholic products] and tobacco products may be removed without payment of duty from any of the premises referred to in regulation 62 or 63 (including an excise warehouse) to a place <sup>F165</sup>... from where they will leave the territory of the [<sup>F166</sup>United Kingdom] without being under the cover of an electronic administrative document.

(2) The specified conditions are—

- (a) the occupier of the premises must have been granted authorisation to use [<sup>F167</sup>a simplified customs procedure in respect of the premises and that authorisation has not been suspended or revoked];
- (b) that authorisation must require that a full customs declaration is made; and
- (b) in a case where a guarantee was required in accordance with regulation 39, the person providing the guarantee must be shown on that declaration.

(3) In this regulation—

“[<sup>F168</sup>alcoholic products]” has the meaning given in regulation 62(5);

[<sup>F169</sup>“authorisation to use a simplified customs procedure” means—

- (a) where authorisation was granted before 1st May 2016, the authorisation referred to in Article 283 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code;
- (b) where authorisation was granted on or after 1 May 2016, an authorisation, granted by the Commissioners, which permits goods to be made available for examination at those premises;] and

“full customs declaration” means a declaration that contains all the particulars set out in [<sup>F170</sup>the Single Administrative Document provided for in a public notice made under Part 1 of the TCTA 2018].]

**F162** Reg. 63A inserted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **11**

**F163** Words in reg. 63A heading 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(5)**

**F164** Words in reg. 63A(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(5)**

**F165** Words in reg. 63A(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, **30(2)(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F166** Words in reg. 63A(1) 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, **30(2)(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F167** Words in reg. 63A(2)(a) 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, **30(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F168** Words in reg. 63A(3) 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(5)**

**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)

- F169** Words in reg. 63A(3) 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, **30(4)(a)** (with reg. 44) (as amended by [S.I. 2019/1216](#), regs. 1(2), 5(4); [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.
- F170** Words in reg. 63A(3) 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, **30(4)(b)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.

## <sup>F171</sup>**PART 10**

### EXPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

- F171** Pts. 10-12 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, **31** (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)**
- C43** Pt. 10, 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), **55-57** (with regs. 2, 3) (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), Sch. 2 paras. 32, 33, 39)

#### Application of Part 10

64. ....

#### Accompanying document for exports of excise goods after release for consumption

65. ....

#### Additional requirements

66. ....

## <sup>F171</sup>**PART 11**

### IMPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

- Modifications etc. (not altering text)**
- C44** Pt. 11, 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), **58-63** (with regs. 2, 3) (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), Sch. 2 paras. 32, 33, 39)

**Application of Part 11**

67. ....

**Imports of excise goods after release for consumption**

68. ....

**Requirements**

69. ....

**Registered commercial importers – approval and registration**

70. ....

71. ....

72. ....

**Registered commercial importers - accounting and payment**

73. ....

**Receipt of excise goods**

74. ....

**<sup>F171</sup>PART 12**

**DISTANCE SALES OF EXCISE GOODS FROM ANOTHER MEMBER STATE**

**Modifications etc. (not altering text)**

**C45** Pt. 12, 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), **64-69** (with [regs. 2, 3](#)) (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 para. 34**)

**Application of Part 12**

75. ....

**Tax representatives-approval and registration**

76. ....

**Tax representatives-procedure**

77. ....

**Accounting and payment**

78. ....

**PART 13**

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

**Interpretation of Part 13**

<sup>F172</sup> 79. ....

**F172** Reg. 79 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, **32** (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)**

**C46** Reg. 79, 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), **69A** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 35**)

**[<sup>F173</sup>Irregularities]**

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

- (a) excise goods are moved under a duty suspension arrangement; and
- (b) in relation to those goods and that movement, there is an irregularity <sup>F174</sup>....

(2) Where an irregularity occurs <sup>F175</sup>..., the excise goods are released for consumption <sup>F175</sup>... at the time of the irregularity or, where it is not possible to establish when the irregularity occurred, the time when the irregularity is detected or first comes to the attention of the Commissioners.

<sup>F176</sup>(3) .....

<sup>F176</sup>(4) .....

**F173** Reg. 80 heading 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, **33(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F174** Words in reg. 80(1)(b) 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, **33(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F175** Words in reg. 80(2) 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, **33(4)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F176** Reg. 80(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, **33(5)** (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)**

**C47** Reg. 80, 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), **70**, 71 (with regs. 2, 3)

**Failure of excise goods to arrive at their destination**

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

(a) there is a movement of excise goods under a duty suspension arrangement;

<sup>F177</sup>(b) .....

(c) the movement is not discharged by the arrival of the goods at their stated destination; and

(d) no irregularity is detected in the course of the movement.

(2) Where this regulation applies an irregularity shall be deemed to have occurred, and the goods accordingly released for consumption, <sup>F178</sup>... at the time when the movement started.

(3) Paragraph (2) does not apply if, within four months of the start of the movement, the person (“P”)—

(a) who guaranteed payment of the duty in accordance with regulation 39; or

(b) where no guarantee was required, the consignor of the goods,

satisfies the Commissioners that—

(a) the goods have arrived at their stated destination <sup>F179</sup>....

(4) If, at the time P is informed by the Commissioners that the excise goods have not arrived at their stated destination, P does not know, or could not reasonably have known, that the goods have not so arrived, P may, no later than one month after that time, provide evidence to satisfy the Commissioners that—

(a) the goods have arrived at their stated destination <sup>F180</sup>....

(5) Where the Commissioners are satisfied with any evidence provided in accordance with paragraph (4), paragraph (2) does not apply.

(6) In this regulation “stated destination” means the destination stated in—

(i) the electronic administrative document or, as the case may be, [<sup>F181</sup>fallback accompanying document];

(ii) the document that is required by regulation 62 (simplified procedures for certain movements of [<sup>F182</sup>alcoholic products]) to accompany the goods (in the case of a movement that takes place in accordance with that regulation); [<sup>F183</sup>or]

(iii) the document that is required by regulation 63 (simplified procedures for certain movements of tobacco products) to accompany the goods (in the case of a movement that takes place in accordance with that regulation) <sup>F184</sup>....

<sup>F185</sup>(7) .....

**F177** Reg. 81(1)(b) 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, **34(2)** (with reg. 44) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.

- F178** Words in reg. 81(2) 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, **34(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F179** Words in reg. 81(3) 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, **34(4)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F180** Words in reg. 81(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, **34(5)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F181** Words in reg. 81(6)(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, **34(6)(a)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F182** Words in reg. 81(6)(ii) 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(6)** (with Sch. para. 11(9))
- F183** Word in reg. 81(6) 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, **34(6)(b)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F184** Words in reg. 81(6) 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, **34(6)(c)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.
- F185** Reg. 81(7) 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, **34(7)** (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)

- C48** Reg. 81, 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), **72** (with regs. 2, 3)

## Repayment of excise duty

<sup>F186</sup>**82.** .....

- F186** Reg. 82 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, **35** (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)

- C49** Reg. 82, 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), **73** (with regs. 2, 3)

## F187 **PART 14**

### IRREGULARITIES IN THE COURSE OF A MOVEMENT OF EXCISE GOODS ALREADY RELEASED FOR CONSUMPTION

**F187** Pt. 14 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, **36** (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)**

**C50** Pt. 14, 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), **74-77** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), Sch. 2 paras. 36, 37)

#### **Interpretation of Part 14**

**83.** .....

#### **Irregularity occurring or detected in the United Kingdom**

**84.** .....

#### **Repayment of excise duty**

**85.** .....

## [F188] **PART 14A**

### EXCISE GOODS IN FREE ZONES

**F188** Pt. 14A inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021](#) (S.I. 2021/1156), regs. 1, **7(2)**

#### **Interpretation and application of Part 14A**

**85A.**—(1) In this Part—

“authorised excise free zone business” means a person who is authorised as a free zone business who is also approved to operate a free zone excise warehouse in accordance with regulation 85C;

“free zone” means an area in the United Kingdom designated as a special area for customs purposes under section 100A of CEMA 1979;

“free zone business” means a person authorised to declare goods for a free zone procedure or to carry out a free zone activity under the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018;

“free zone activity” means an activity falling within the description in regulation 3(2)(c) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018;

“free zone duty representative” means a revenue trader who has been approved to act as agent for overseas revenue traders under regulation 85D(3);

“free zone excise warehouse” means a place of security for the deposit, keeping and securing of excise goods in a free zone procedure;

“free zone procedure” means a storage procedure described in paragraph 2(1)(b) of Schedule 2 to the Taxation (Cross-border Trade) Act 2018;

“free zone registered owner” means a revenue trader who has been approved to deposit relevant excise goods that they own in a free zone excise warehouse under regulation 85D(2);

“overseas revenue trader” means a revenue trader who does not have a place of business in the United Kingdom;

“relevant excise goods” means excise goods other than—

- (a) hydrocarbon oil within the meaning of section 1 of the Hydrocarbon Oil Duties Act 1979;
- (b) bioethanol within the meaning of section 2AB of the Hydrocarbon Oil Duties Act 1979;
- (c) special energy products within the meaning of regulation 2 of the Excise Warehousing (Energy Products) Regulations 2004;
- (d) [<sup>F189</sup>wine and other fermented product within the meaning given by paragraphs 11 and 12 (respectively) of Schedule 6 to the Finance (No. 2) Act 2023;]

“revenue trader” has the meaning given in section 1 of the CEMA 1979.

(2) This Part does not apply in respect of excise goods in Northern Ireland.

**F189** Words in reg. 85A(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(7)

### **Holding excise goods in a free zone etc.**

**85B.**—(1) Excise goods declared for a free zone procedure must be deposited in a free zone excise warehouse operated by an authorised excise free zone business.

(2) Excise goods that are processed goods within the meaning of regulation 2(1) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 and have been processed in accordance with a free zone procedure must be held in a free zone excise warehouse.

(3) Relevant excise goods must not be kept in a free zone excise warehouse for more than seventy-two hours (excluding bank holidays) from the time of deposit unless the owner of those goods is an authorised excise free zone business, a revenue trader who is a free zone registered owner or an overseas revenue trader represented by a free zone duty representative.

(4) The Commissioners may exempt a person from complying with paragraph (1), (2) or (3) if they consider that it is necessary to ensure the proper handling of excise goods in a free zone procedure having regard to the type of excise goods being declared or kept by the specified person and the facilities at the location concerned.

(5) Any exemption authorised under paragraph (4) must be given by the Commissioners in writing to the specified person to whom the exemption is to apply.

### **Authorisation to operate a free zone excise warehouse**

**85C.**—(1) Any application to authorise a free zone business to operate a free zone excise warehouse must be included in an application for authorisation to carry out an activity in a free zone under the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018.



(2) The Commissioners may grant an application under paragraph (1) subject to such terms and conditions relating to storage conditions, permitted operations, record keeping, stock taking and other relevant matters as they think appropriate having regard to the nature of goods to be stored and the activities to be carried out in the warehouse concerned.

(3) A free zone business authorised under paragraph (1) to operate a free zone excise warehouse shall be known for the purposes of this Part as “an authorised excise free zone business”.

(4) An application under paragraph (1) may be made as a request for a variation of an existing free zone business approval under regulation 91 of the Customs (Import Duty) (EU Exit) Regulations 2018.

(5) The Commissioners may specify general terms and conditions applicable to authorised excise free zone businesses in a public notice.

(6) The Commissioners may at any time for reasonable cause revoke or vary the terms of approval of an authorised excise free zone business.

#### **Approval of owners and duty representatives: terms and conditions**

**85D.**—(1) The Commissioners may approve a revenue trader who wishes in the course of their business to deposit relevant excise goods that they own in a free zone excise warehouse subject to such terms and conditions regarding record keeping and other relevant matters as they think appropriate.

(2) A revenue trader who has been so approved shall be known as “a free zone registered owner”.

(3) The Commissioners may approve a revenue trader to act as agent for overseas revenue traders who wish to deposit relevant excise goods that they own in a free zone excise warehouse subject to such terms and conditions as the Commissioners think appropriate.

(4) A revenue trader who has been so approved shall be known as “a free zone duty representative”.

(5) The Commissioners may specify general terms and conditions applicable to free zone registered owners and free zone duty representatives in a public notice.

(6) The Commissioners may at any time for reasonable cause revoke or vary the terms of approval of a free zone registered owner or free zone duty representative.

#### **Excise duty points and liability to pay**

**85E.**—(1) If excise goods are deposited, kept, dealt with, removed or destroyed in a free zone excise warehouse in contravention of any of the terms and conditions imposed by or under regulations 85B, 85C or 85D—

(a) the goods are treated as having been imported and an excise duty point arises under regulation 6(1)(d) at the time the contravention occurred or first came to the attention of the Commissioners, and

(b) paragraphs (2) and (3) apply.

(2) The person liable to pay the duty when an excise duty point arises under paragraph (1) is the authorised excise free zone business.

(3) Where more than one person is involved in the contravention leading to the excise duty point under paragraph (1), each person is jointly and severally liable to pay the duty.

(4) Where an excise duty point has arisen under paragraph (1) due to a contravention of regulation 85B(3) (keeping excise goods in a free zone excise warehouse for more than seventy-two hours) the authorised excise free zone business who is liable for the duty is relieved from liability to

pay that duty if, immediately following the occurrence of the excise duty point, that person abandons those goods to the Commissioners.

(5) Where excise goods are abandoned to the Commissioners in accordance with paragraph (4) the person liable to pay the duty at the excise duty point is the owner of the goods at that excise duty point or (where applicable) the free zone duty representative.

**Application of the Finance Act 1994 to this part**

**85F.**—(1) The provisions of Part 1, Chapter 2 (appeals and penalties) of the Finance Act 1994 (“FA 1994”) apply in relation to contraventions of any requirements imposed by or under regulations 85B, C or D with the following modifications.

(2) A contravention referred to in paragraph (1) is to be treated as a default falling within section 12(2) FA 1994 (assessments).

(3) A decision whether or not and in which respects any person is to be or is to continue to be approved as an authorised excise free zone business under regulation 85C, a free zone registered owner under regulation 85D(1) or a free zone duty representative under regulation 85D(3), is to be treated as an “approval decision” under section 16A(2) of FA 1994.]

**PART 15**

**OBLIGATIONS, CONDITIONS AND RESTRICTIONS**

**General conditions and restrictions**

**86.** The Commissioners may in a notice published by them—

(a) impose on authorised warehousekeepers<sup>F190</sup> ... conditions and restrictions subject to which excise goods to which these Regulations apply may be deposited in or removed from excise warehouses;

<sup>F191</sup>(b) .....

(c) prescribe conditions and restrictions subject to which excise goods to which these Regulations apply and in respect of which<sup>F192</sup> ... excise duty has not been paid may be dispatched by<sup>F193</sup> ... registered consignors;

(d) impose on transporters and on persons undertaking the carriage of excise goods requirements concerning the keeping and preserving of the documents that are required by these Regulations to accompany the goods.

**F190** Words in reg. 86(a) 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, **37(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F191** Reg. 86(b) 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, **37(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F192** Words in reg. 86(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, **37(4)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F193** Word in reg. 86(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, **4(i)** (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)**

**C51** Reg. 86, 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), **78** (with regs. 2, 3)

**Obligations of owners and transporters**

**87.**—(1) Every owner and every transporter of excise goods to which these Regulations apply must ensure that the [<sup>F194</sup>EMCS requirements] are complied with at all times.

(2) Every transporter of excise goods to which these Regulations apply must, while the goods remain in that transporter's custody or under that transporter's control, produce or cause to be produced to an officer any documents that are required by these Regulations to accompany the goods when required to do so.

(3) This regulation also applies to —

- (a) any person who undertakes the carriage of excise goods who is not the transporter; and
- (b) the driver of any vehicle in which the goods are being carried,

as it applies to the transporter.

**F194** Words in reg. 87 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, **38** (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)**

**C5** 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**)

## PART 16

### FORFEITURE AND CIVIL PENALTIES

**Forfeiture of excise goods on which the duty has not been paid**

**88.** If in relation to any excise goods that are liable to duty that has not been paid there is—

- (a) a contravention of any provision of these Regulations, or
- (b) a contravention of any condition or restriction imposed by or under these Regulations,

those goods shall be liable to forfeiture.

**Modifications etc. (not altering text)**

**C5** 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**)

### Civil Penalties

**89.**—(1) In the case of any contravention of or failure to comply with any relevant regulation or any [<sup>F195</sup>EMCS requirement], section 100J of CEMA 1979 <sup>M23</sup> (contravention of registered excise dealers and shippers regulations) applies for the purposes of attracting civil penalties under section 9 of the Finance Act 1994 in the following manner.

(2) Any contravention of, or failure to comply with, any relevant regulation is treated as if it were a contravention of a provision of registered excise dealers and shippers regulations.

(3) In so far as the contravention or failure is not included in paragraph (2) any contravention of, or failure to comply with, any [<sup>F196</sup>EMCS requirement] is treated as if it were a failure to comply with a condition or restriction imposed by or under registered excise dealers and shippers regulations.

(4) In this regulation “relevant regulation” means a regulation specified in Schedule 1.

**F195** Words in reg. 89(1) 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, **39** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F196** Words in reg. 89(3) 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, **39** (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)

**C5** 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**)

### Marginal Citations

**M23** Section 100J was inserted by the Finance Act 1991 (c. 31), **Schedule 4** and has been amended by the Finance Act 1994 (c. 9), **Schedule 4**, Part 1, paragraph 4.

## PART 17

### CONSEQUENTIAL AMENDMENTS, REVOCATIONS AND SAVINGS

### Modifications etc. (not altering text)

**C52** Pt. 17 modified (N.I.) (31.12.2020) in so far as these regulations are continued, as they had effect immediately before IP completion day, in respect of the holding, movement and taxation of excise goods in Northern Ireland by virtue of [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **79** (with regs. 2, 3)

### **Consequential amendments**

**90.** The provisions mentioned in Schedule 2 are amended as described in the Schedule.

### **Revocations and savings**

**91.** The Regulations specified in column (1) of the table in Schedule 3 are revoked to the extent specified in column (3), subject to, and in accordance with, the Notes to the table.

*Dave Hartnett*  
*Bernadette Kenny*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

## SCHEDULE 1

Regulation 89(4)

## CIVIL PENALTIES-RELEVANT REGULATIONS

**Modifications etc. (not altering text)**

**C53** 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:

F197  
...  
F198  
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F202  
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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 [F207UK] computerised system unavailable);

[F20860A (procedure for amending destination when [F207UK] computerised system unavailable);]

61 (report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom when [F207UK] computerised system unavailable);

62(3) (conditions applying to simplified procedures for certain movements of [F209alcoholic products]);

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

[F21063A(2) (conditions applying to simplified procedure for direct exports of [F209alcoholic products] and tobacco products);]

F211  
...

F212 ...  
F213 ...  
F214 ...  
F215 ...

87 (obligations of owners and transporters).

- F197** 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.
- F198** 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.
- F199** 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.
- F200** 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.
- F201** 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.
- F202** 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.
- F203** 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.
- F204** 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.
- F205** 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.
- F206** 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.
- F207** 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.
- F208** 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)**
- F209** 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)**
- F210** 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)**
- F211** 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.

**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)

- F212** 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.
- F213** 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.
- F214** 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.
- F215** 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.

- F197** 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.
- F198** 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.
- F199** 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.
- F200** 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.
- F201** 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.
- F202** 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.
- F203** 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.
- F204** 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.
- F205** 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.
- F206** 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.
- F207** 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.
- F208** 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)**
- F209** 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)**



- F210** 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)**
- F211** 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.
- F212** 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.
- F213** 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.
- F214** 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.
- F215** 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

#### The Excise Warehousing (Etc.) Regulations 1988

1. Amend the Excise Warehousing (Etc.) Regulations 1988 <sup>M24</sup> as follows.

#### Marginal Citations

**M24** 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 <sup>M25</sup> (bonds and security)—

(a) for “mineral oils” substitute “ energy products ”; and

- (b) for “92/12/EEC” substitute “ 2008/118/EC ”.

**Marginal Citations**

**M25** 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 <sup>M26</sup> (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**

**M26** [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 <sup>M27</sup> as follows.

**Marginal Citations**

**M27** [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);
  - (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 <sup>M28</sup> as follows.

### Marginal Citations

**M28** [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 <sup>M29</sup> as follows.

### Marginal Citations

**M29** [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

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“ 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 <sup>M30</sup>, in the definition of “dispatch” for “92/12/EEC” substitute “ 2008/118/EC ”.

#### **Marginal Citations**

**M30** [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 <sup>M31</sup> 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**

**M31** [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 <sup>M32</sup> for “92/12/EEC” substitute “ 2008/118/EC ”.

#### **Marginal Citations**

**M32** [S.I. 2000/645](#).

### **The Tobacco Products Regulations 2001**

**14.** Amend the Tobacco Products Regulations 2001 <sup>M33</sup> as follows.

**Marginal Citations**

**M33** [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 <sup>M34</sup> as follows.

**Marginal Citations**

**M34** [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 <sup>M35</sup> as follows.

### Marginal Citations

M35 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 <sup>M36</sup>as follows.

### Marginal Citations

M36 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;”;
- (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)—
- (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

**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)

- (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 <sup>M37</sup> (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—

<b>“Excise duties</b>	<b>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).”</b>
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**Marginal Citations**  
M37 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) <b>Regulations revoked</b>	(2) <b>References</b>	(3) <b>Extent of revocation</b>
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
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)

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## 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.

**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)

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 <sup>M38</sup> 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**

**M38** OJ L 076, 23.03.92, p 1.

**Marginal Citations**

**M38** OJ L 076, 23.03.92, p 1.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations implement the requirements of Chapters I to V of Council Directive [2008/118/EC](#) (OJ No. L 9, 14.01.2009, p.12) concerning the general arrangements for excise duty and repealing Directive [92/12/EEC](#).

A transposition note setting out how these Regulations implement the requirements of the Directive is available from [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

*Part 1-Preliminary*

This Part is concerned with citation, commencement, effect, interpretation and application. Except for regulations that are concerned with UK registered consignors (which come into force, or only have effect, on or after 1st January 2011) the Regulations come into force on 1st April 2010. In relation to energy products, Parts 6, 7, 10 and 11 only apply to the energy products mentioned in article 20(1) of Council Directive [2003/96/EC](#).

*Part 2-Excise duty points and payment of the duty*

This Part prescribes the time when the requirement to pay any excise duty charged on goods takes effect (“the excise duty point”) and specifies the persons liable to pay the duty.

#### *Parts 3 and 4-UK registered consignees and consignors*

These Parts provide for the approval and registration of revenue traders who wish to import excise goods from another Member State under duty suspension arrangements (“UK registered consignees”) or to only dispatch excise goods under such arrangements on their release for free circulation (“UK registered consignors”). It also sets out the requirements with which a UK registered consignee must comply and how the duty charged on the goods must be accounted for and paid.

#### *Part 5-Holding and movement of excise goods under duty suspension arrangements*

This Part provides that excise goods may only be held under duty suspension arrangements in a tax warehouse (as defined in regulation 3) and may only be moved under such arrangements from specified places or by specified persons to specified places and persons. It sets out the conditions that must be complied with and gives a power to the Commissioners to restrict or prohibit the movement of beer for the protection of the revenue.

#### *Part 6-Exports of excise goods under duty suspension arrangements*

Other than regulation 44 (which applies to movements of energy products which start after 31 December 2011) this Part applies to the movement of excise goods dispatched to another Member State under duty suspension arrangements which starts after 31st December 2010.

It provides that such a movement must take place under cover of an electronic administrative document (e-AD) and sets out the procedures which the consignor and the Commissioners must carry out in relation to such a document using the computerised system. It also sets out the procedures if the e-AD is cancelled, the destination is amended or a movement of energy products is split and provides that an exemption certificate must accompany goods dispatched to an exempt consignee (as defined in regulation 3).

It also sets out the procedures when the Commissioners receive a report of export or report of receipt (as defined in regulation 3) and when the computerised system is unavailable.

#### *Part 7-Imports of excise goods under duty suspension arrangements*

This Part provides that the movement of excise goods dispatched from another Member State to the UK under duty suspension arrangements must take place under cover of an e-AD (unless it was initiated before 1st January 2011 under Council Directive 92/12/EEC).

It also requires the consignee, on receipt of the goods, to send a report of receipt to the Commissioners using the computerised system and sets out the procedures when the Commissioners receive such a report and when the computerised system is unavailable.

#### *Parts 8 and 9-Movement of excise goods wholly within the United Kingdom under duty suspension arrangements*

These Parts apply to movements of excise goods (other than hydrocarbon oil) under duty suspension arrangements which take place entirely within the UK and start after 31st December 2010.

Part 8 contains equivalent provisions to those in Part 6 relating to an e-AD and Part 7 relating to a report of receipt and provides for procedures when the computerised system is unavailable. Part 9 provides, subject to conditions, for a simplified procedure for movements from and to specified premises.

#### *Parts 10 and 11-Exports and imports of excise goods after release for consumption*

These Parts apply to the export to, or import from, another Member State of excise goods that have already been released for consumption.

In relation to exports, Part 10 provides that the consignor must complete an accompanying document (as defined in regulation 3), sets out requirements in relation to that document and contains additional requirements with which the consignor must comply.

In relation to imports, Part 11 provides that excise goods (other than chewing tobacco) must be accompanied by an accompanying document. It sets out requirements relating to that document, requires the goods to be consigned to the person shown as the recipient in that document or to an ultimate destination outside the UK and requires the recipient to complete a certificate of receipt. It contains requirements that apply to the person delivering the goods, holding the goods intended for delivery or receiving the goods. It also provides for the approval and registration of any of

**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)

those persons as excise dealers and shippers (“registered commercial importers”) and for how the duty charged on the goods is accounted for and paid.

*Part 12-Distance sales of excise goods from another member state*

This Part applies where there is a distance selling arrangement (as defined in regulation 3) and provides for the approval and registration of revenue traders who wish to act as the agent of the vendor in such an arrangement (“tax representatives”).

It provides that excise goods may not be consigned to the UK under such an arrangement unless a tax representative has been approved and registered and sets out the procedures that must be complied with and how the duty charged on the goods is accounted for and paid.

*Part 13-Irregularities in the course of a movement of excise goods under a duty suspension arrangement*

This Part provides that excise goods moved under a duty suspension arrangement are released for consumption in the UK at the time when an irregularity occurs or is detected in the UK or, in the case of a movement that starts in the UK, the goods fail to arrive at their stated destination. It also provides for the repayment of UK excise duty in cases where it is subsequently ascertained that the goods were actually released for consumption in another Member State.

*Part 14-Irregularities in the course of a movement of excise goods already released for consumption*

This Part prescribes excise duty points where an irregularity occurs or is detected in the UK in the course of a movement of excise goods already released for consumption in another Member State and provides for the repayment of UK excise duty in cases where it is subsequently ascertained that the irregularity actually occurred in another Member State.

*Part 15-Obligations, conditions and restrictions*

This Part provides that the Commissioners may by notice impose conditions, restrictions or requirements on specified persons or in relation to specified goods and imposes obligations on owners and transporters of excise goods.

*Part 16-Forfeiture and civil penalties*

This Part contains forfeiture provisions and provides for civil penalties in cases where there is a contravention or failure to comply with the regulations specified in Schedule 1.

*Part 17-Consequential amendments, revocations and savings*

This Part introduces Schedules 2 and 3 which contain consequential amendments, revocations and savings.

A full Impact Assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from [www.hmrc.gov.uk/ria/#full](http://www.hmrc.gov.uk/ria/#full) and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

**Changes to legislation:**

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