
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.

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.

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)

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 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.

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)*

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 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.