
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 3

UK REGISTERED CONSIGNEES

Approval and registration

22.—(1) For the purposes of section 100G of CEMA 1979 the Commissioners may approve revenue traders who wish in the course of their business to import excise goods from another Member State under duty suspension arrangements 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 UK registered consignee.

23.—(1) The Commissioners must furnish every UK registered consignee with a certificate of registration.

(2) When a person ceases to be a UK registered consignee that person must immediately destroy the certificate of registration.

(3) A UK registered consignee must give notice in writing to the Commissioners of any change in the information contained in the consignee's certificate of registration within seven days of the change.

(4) Where—

- (a) a UK registered consignee gives notice in accordance with paragraph (3); or
- (b) without any such notice having been given it appears to the Commissioners that a consignee's certificate of registration requires correction,

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

(5) Where, in accordance with paragraph (4), the Commissioners furnish a UK registered consignee with a corrected certificate of registration the consignee must, upon receiving that certificate, destroy the original certificate that required correction.

Certificates of Registration

24. Every certificate of registration must contain the following particulars—

- (a) a unique reference number assigned to the UK registered consignee by the Commissioners;
- (b) the name and (if different) the trading name of the UK registered consignee;
- (c) the address of the UK registered consignee'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.

Conditions, restrictions and requirements

25. The approval and registration of UK registered consignees, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of CEMA 1979, is subject to the conditions and restrictions prescribed in a notice published by the Commissioners.

26. A UK registered consignee may neither hold nor dispatch excise goods under a duty suspension arrangement.

27. A UK registered consignee (other than a temporary registered consignee) who has arranged the importation of excise goods from another Member State under duty suspension arrangements must comply with the following requirements—

- (a) before the goods are dispatched to the registered consignee provide a guarantee satisfactory to the Commissioners securing payment of the UK excise duty chargeable on those goods;
- (b) immediately after the goods have been received by the registered consignee or, as the case may be, at the place of direct delivery, enter in a record the date of receipt of those goods and the quantity and description of those goods;
- (c) consent to any check enabling the Commissioners to satisfy themselves that the goods have been received; and
- (d) in accordance with regulation 28, account for and pay the duty due.

Accounting and payment

28.—(1) A UK registered consignee (other than a temporary registered consignee) must each month make a return to the Commissioners on a form provided by them for the purpose or approved by them.

(2) The UK registered consignee must declare in the return the duty due in the month to which the return relates.

(3) The duty due is the duty the UK registered consignee is liable to pay by virtue of Part 2 of these Regulations.

(4) The return must be made and, subject to any duty deferment arrangements, the duty due must be paid no later than the end of the fourth day immediately following the end of the month to which it relates.

(5) But if one of those days is not a business day the return and, subject to any duty deferment arrangements, payment of the duty due must be made no later than the end of the third consecutive business day following the end of the month to which it relates.

Temporary registered consignees

29. In respect of each consignment of excise goods imported by a temporary registered consignee, that consignee must—

- (a) before the goods are dispatched —
 - (i) inform the Commissioners of the expected dispatch in such form and manner as they may require;
 - (ii) supply such further particulars about the consignment as the Commissioners may require; and

- (iii) pay the UK excise duty chargeable on those goods or provide a guarantee satisfactory to the Commissioners securing payment of the duty;
- (b) as soon as the goods are received—
 - (i) inform the Commissioners of the arrival of the goods; and
 - (ii) pay any duty that has not been paid in such manner as the Commissioners may direct.