

STATUTORY INSTRUMENTS

2010 No. 593

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

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)

C1 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

^{F1}**35.**

F1 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)

C2 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**)

^{F2}**36.**

F2 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)

- C3** 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.—^[F3](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 ^[F4]United Kingdom]; or
- (b) dispatched by a ^{F5}... registered consignor from the place of importation to either of the destinations referred to in paragraph (a).

^[F6](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.]

- F3** 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.
- F4** 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.
- F5** 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.
- F6** 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)

- C4** 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)

C5 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 —

[^{F7}“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.

F7 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)

C6 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 ^{F8}... 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.

Changes to legislation: There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 5. (See end of Document for details)

F8 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)

C7 [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](#))

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 5.