

STATUTORY INSTRUMENTS

2010 No. 593

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

PART 9

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

Modifications etc. (not altering text)

- C1** 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 [^{F1}alcoholic products]

62.—(1) This regulation applies to a movement of [^{F2}alcoholic products] under duty suspension arrangements which starts in the United Kingdom after 31st December 2010.

[^{F3}(2) Subject to the conditions specified in paragraph (3), [^{F4}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 [^{F5}other fermented product]—

- (a) premises in respect of which the producer of the wine or [^{F5}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 [^{F5}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.

[^{F6}(2E) In the case of any [^{F7}alcoholic products], premises in respect of which a person (other than the producer or manufacturer of [^{F8}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 [^{F9}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 [^{F9}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 [^{F10}the product] is consigned, a description of [^{F10}the product] including its quantity and, in the case of beer, its strength and packet size and a statement indicating that [^{F10}the product] is being moved without payment of duty;
- (c) except in the case of movements [^{F11}to which paragraph (2E) applies], property in the [^{F9}alcoholic product] must remain with its producer or manufacturer during the course of the movement;
- (d) the consignee who receives the [^{F9}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 [^{F10}the product]; and

[^{F12}(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 [^{F13}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.

[^{F14}(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.]

- F1** 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)**
- F2** 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)**
- F3** 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)**
- F4** 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)**
- F5** 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)**
- F6** 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**
- F7** 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)**
- F8** 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)**
- F9** 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)**
- F10** 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)**
- F11** 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)**
- F12** 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)**
- F13** 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)**
- F14** 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)

- C2** 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.

[^{F15}Simplified procedure for direct exports of [^{F16}alcoholic products] and tobacco products

63A.—(1) Subject to the conditions specified in paragraph (2), [^{F17}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 ^{F18}... from where they will leave the territory of the [^{F19}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 [^{F20}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—
- “[^{F21}alcoholic products]” has the meaning given in regulation 62(5);
- [^{F22}“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 [^{F23}the Single Administrative Document provided for in a public notice made under Part 1 of the TCTA 2018].]

- F15** 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**
- F16** 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)**
- F17** 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)**
- F18** 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.
- F19** 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.
- F20** 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.
- F21** 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)**
- F22** 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.
- F23** 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.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 9.