
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 2

EXCISE DUTY POINTS AND PAYMENT OF THE DUTY

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)

- C1** 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](#))

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 11.