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STATUTORY INSTRUMENTS

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**2010 No. 593**

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

PART 3

UK REGISTERED CONSIGNEES

**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.