
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)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 34.