

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**

**6.—(1)** Excise goods are released for consumption in the United Kingdom at the time when the goods—

- (a) leave a duty suspension arrangement;
- (b) are held outside a duty suspension arrangement and <sup>F1</sup>... excise duty on those goods has not been paid, relieved, remitted or deferred under a duty deferment arrangement;
- (c) are produced outside a duty suspension arrangement; or
- (d) are charged with duty at importation unless they are placed, immediately upon importation, under a duty suspension arrangement.

**(2)** In paragraph (1)(d) “importation” means—

- (a) the entry into the United Kingdom of excise goods <sup>F2</sup>..., unless the goods upon their entry into the United Kingdom are immediately placed under a customs suspensive procedure or arrangement; <sup>F3</sup> ...
- [<sup>F4</sup>(ab) the entry into Great Britain of excise goods from Northern Ireland where those goods have been exported from an EU Member State to Great Britain and began their journey in an EU Member State;]
- (b) the release in the United Kingdom of excise goods from a customs suspensive procedure or arrangement.

<sup>F5</sup>(3) .....

**F1** Word in reg. 6(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, **9(2)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

**F2** Words in reg. 6(2)(a) 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, **9(3)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2019/1216, regs. 1(2), 5(2)); S.I. 2020/1640, reg. 2, Sch.

**F3** Word in reg. 6(2) 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, **9(3A)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 87(a)); S.I. 2020/1640, reg. 2, Sch.

**F4** Reg. 6(2)(ab) inserted by The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13), regs. 1, **9(3B)** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2; S.I. 2020/1559, regs. 1(2), 87(a)); 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, Section 6. (See end of Document for details)

---

- F5** Reg. 6(3) 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, **9(4)** (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)**

- C1** Reg. 6, 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), **8** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 4**)
- C2** Reg. 6 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, **Sch. para. 4** (as amended by S.I. 2019/474, regs. 1, 4(4))

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 6.