
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**

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.

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)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 63.