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STATUTORY INSTRUMENTS

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**2009 No. 1234**

**EXCISE**

**The Excise Goods (Holding, Movement and Duty Point)  
Regulations 2009**

*Made* - - - - *November 2009*

*Laid before Parliament* *November 2009*

*Coming into force in accordance with regulation 2*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 93(1), (2)(a), (e), (fa), (fb), (fc), (3), (4), (5) and [(5A)] 100G, 100H, [118A(1) and (2)] of the Customs and Excise Management Act 1979(a), sections 1 and 2 of the Finance (No.2) Act 1992(b) and section 2(2) of, and paragraph 1A of Schedule 2 to, the European Communities Act 1972(c).

The Commissioners for Her Majesty's Revenue and Customs have been designated(d) for the purposes of section 2(2) of the European Communities Act 1972 in relation to excise matters of the European Communities and payment of excise duty; and it appears to them that it is expedient for the reference to Council Directive 2008/118/EC of 16<sup>th</sup> December 2008 to be construed as a reference to that Directive as amended from time to time.

**PART 1**

**PRELIMINARY**

**Citation and Commencement**

1. These Regulations may be cited as the Excise Goods (Holding, Movement and Duty Point) Regulations 2009 and come into force in accordance with regulation 2.

2. [To complete]

**Interpretation**

3.—(1) In these Regulations—

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- (a)
  - (b)
  - (c)
  - (d)

“accompanying document” means, subject to paragraph (2), the document specified in the Annex to Commission Regulation (EEC) No. 3649/92 or any document that in accordance with Article 2 of that Regulation replaces that document;

“authorised warehousekeeper” means—

- (a) in relation to a person in the United Kingdom—
  - (i) the occupier of an excise warehouse;
  - (ii) a person who is registered under section 41A or 47 of the Alcoholic Liquor Duties Act 1979;
  - (iii) a person who holds an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979;
  - (iv) a person who is registered in accordance with section 62(2) of the Alcoholic Liquor Duties Act 1979; and
  - (v) the occupier of premises registered for the safe storage of tobacco products in accordance with regulations made under section 7(1)(b) or (ba) of the Tobacco Products Duty Act 1979; and
- (b) in relation to a person in another member State, a person authorised by the competent authorities of that member State, in the course of his business, to produce, process, hold, receive or dispatch excise goods under a **duty suspension arrangement** in a **tax warehouse**; *{article 4(1)}*

“business day” has the meaning given in section 92 of the Bills of Exchange Act 1882(a);

“computerised system” means the system referred to in Article 1 of Decision No. 1152/2003/EC(b);

“Community” and “territory of the Community” has the meaning given by Article 4(3) of **the Directive**;

“Community excise goods” means **excise goods** imported into the United Kingdom from **another member State** and which have been produced or are in free circulation in **the Community** at that importation;

“Community provisions” means—

- (a) in the case of an **electronic administrative document** the provisions set out in Articles 2, 3, 4, 5 and 6 of Commission Regulation (EC) No. 684/2009(c);
- (b) in the case of a **report of receipt** and a **report of export** the provisions set out in Articles 2 and 7 of Commission Regulation (EC) No. 684/2009;
- (c) in the case of a **fallback electronic administrative document** the provisions set out in Article 8(1) of Commission Regulation (EC) No. 684/2009;
- (d) in the case of a **fallback report of receipt** and a **fallback report of export** the provisions set out in Article 8(3) of Commission Regulation (EC) No. 684/2009;
- (e) in the case of an **accompanying document** the provisions set out in Articles 1, 2, 3, 4 and 5 of Commission Regulation (EEC) No. 3649/92 and the explanatory notes set out on the reverse of copy 1 in the Annex;

“customs office of exit” has the meaning given by Article 4(4d) of Council Regulation (EEC) 2913/92 (d) establishing the Community Customs Code:

“customs office of export” has the meaning given by Article 4(4c) of Council Regulation (EEC) 2913/92(e) establishing the Community Customs Code;

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- (a)
  - (b)
  - (c)

(d) OJ L.253, 11.10.1993, p.1; article 4(4d) was inserted by article 1(1) of European Parliament and Council Regulation (EC) 648/2005.

(e) Article 4(4c) was inserted by article 1(1) of European Parliament and Council Regulation (EC) 648/2005.

“customs suspensive procedure or arrangement” has the meaning given by article 4(6) of the Directive;

“distance selling arrangement” means an arrangement where—

- (a) a person (“the vendor”), in **another member State**, sells or agrees to sell **excise goods** that have been released for consumption in that State, to a person (“the purchaser”) in the United Kingdom;
- (b) those goods are dispatched by or to the order of the vendor to the purchaser or a person nominated by the purchaser and consigned to an address in the United Kingdom;
- (c) those goods will be charged with **duty** on their importation into the United Kingdom; and
- (d) the purchaser is not a revenue trader.

“duty” means any excise duty;

“duty deferment arrangement” means any provision made by or under the customs and excise Acts that permits the payment of excise duty to be deferred;

“duty suspension arrangement” means a tax arrangement applied to the production, processing, holding or movement of **excise goods** not covered by a **customs suspensive procedure or arrangement**, **excise duty** being suspended; *{Article 4(7)}*

“electronic administrative document” means the document referred to in regulation [     ];

“energy products” means the products mentioned in article 2(1) of Council Directive 2003/93/EC(a);

“excise duty” means—

- (a) in relation to the United Kingdom, a duty of excise charged by or under an enactment on excise goods ( and, in these Regulations, “UK excise duty” shall be construed accordingly); and
- (b) in relation to a member State other than the United Kingdom, a similar charge imposition or levy;

“excise goods” means goods falling within Article 1(1) of **the Directive** [and chewing tobacco]; *{Article 1(1)}*

“excise warehouse” has the meaning given by section 1(1) of the Act;

“exempt consignee” means a consignee referred to in article 12(1) of the Directive;

“fallback electronic administrative document” means the document referred to in regulation 43(2)(b) or, as the case may be, 53(2)(b);

“fallback report of export” means the document referred to in regulation 41(1)

“fallback report of receipt” means the document referred to in regulation 47(1) or, as the case may be, 54(1);

“member State” has the meaning given by article 4(2) of the Directive and includes the Principality of Monaco, San Marino and the United Kingdom Sovereign Base Area of Akrotiri and Dhekelia, but does not include the Island of Heligoland and the territory of Büsingen in the Federal Republic of Germany, Livigno, Campione d’Italia and the waters of Lake Lugano in the Italian Republic, Ceuta, Melilla and the Canary Islands in the Kingdom of Spain, or the overseas departments of the French Republic; and “another member State” means a member State other than the United Kingdom.

“own use” does not include use for the purposes of any trade or business;

“place of direct delivery” means—

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(a)

- (a) in the case of a place in the United Kingdom, a place to which excise goods are consigned from another member State and which has been designated by a **UK registered consignee** (other than a temporary registered consignee);
- (b) in the case of a place in another member State, a place to which **excise goods** are consigned from the United Kingdom and which has been designated by an **authorised warehousekeeper** or a **registered consignee** in the member State where the place is situated;

“place of importation” means the place where excise goods are when they are released for free circulation in accordance with Article 79 of Council Regulation 2913/92/EEC(a);

“registered consignee” —

- (i) in relation to a consignee in the United Kingdom, means a person who is approved and registered in accordance with Part 3 of these Regulations; and
- (ii) in relation to a consignee in another member State, has the meaning given by Article 4(9) of the Directive;

“registered consignor” —

- (i) in relation to a consignor in the United Kingdom, means a person who is approved and registered in accordance with Part 4 of these Regulations; and
- (ii) in relation to a consignor in another member State, has the meaning given by Article 4(10) of the Directive;

“report of export” means a report completed by the competent authorities of a member State in which the **customs office of export** is situated using the computerised system certifying that excise goods have left the territory of the Community;

“report of receipt” means a report submitted by the consignee of excise goods using the computerised system to the competent authorities of the member State of destination that the goods have been received;

“tax representative” has the meaning given by regulation 62(2);

“tax warehouse” means –

- (a) in relation to a place situated in the United Kingdom—

- (i) an **excise warehouse**;
- (ii) any premises registered under section 41A or 47 of the Alcoholic Liquor Duties Act 1979;
- (iii) any premises in respect of which a person holds an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979;
- (iv) any premises in respect of which a person is registered in accordance with section 62(2) of the Alcoholic Liquor Duties Act 1979; and
- (v) any premises registered for the safe storage of tobacco products in accordance with regulations made under section 7(1)(b) or (ba) of the Tobacco Products Duty Act 1979 (b); and

- (b) in relation to a place situated in another member State, a place where excise goods are produced, processed, held, received or dispatched under duty suspension arrangements by an **authorised warehousekeeper** in that member State in the course of that person’s business; *{article 4(11)}*

“temporary registered consignee” means a **UK registered consignee** who only occasionally imports excise goods from another member State under duty suspension arrangements and whose authorisation is limited to a single movement of a specified quantity of such goods from a single consignor for a specified period; *{Article 19(3)}*

“the Act” means the Customs and Excise Management Act 1979(c);

- (a)
- (b)
- (c)

“the Directive” means Council Directive 2008/118/EC of 16th December 2008(a) (as amended from time to time);

“transporter” means the person carrying out the first transportation of excise goods in a movement of such goods;

“UK distance selling arrangement” means an arrangement where—

- (a) a person (“the UK vendor”) in the United Kingdom sells or agrees to sell **excise goods** that have been released for consumption in the United Kingdom, to a person (“the purchaser”) in another member State;
- (b) those goods are dispatched by or to the order of the UK vendor to the purchaser or a person nominated by the purchaser and consigned to an address in another member State;
- (c) those goods will be charged with the other member State’s **duty** on their importation into that State; and
- (d) the purchaser is not an **authorised warehousekeeper** or a **registered consignee**.

“UK registered consignee” has the meaning given by regulation 18(2);

“UK registered consignor” has the meaning given by regulation 26(2);

“UK vendor” means the vendor in a UK distance selling arrangement;

“unique administrative reference code” means a code assigned to an **electronic administrative document** in accordance with regulation [x];

“vendor” means the vendor in a distance selling arrangement.

(2) [ In any case where, under an exemption granted in accordance with Article 40 of the Directive, a person is entitled to use, and uses, a document specified by Commission Regulation (EEC) No. 884/2001(b) in substitute for an accompanying document—

- (a) references in these Regulations to an accompanying document are to be treated as references to a document specified by that Regulation, and
- (b) references in these regulations to Community provisions are to be treated as references to the provisions set out in Articles 3(1) and (4), 5(2) and (3), 6(1), (2), (3), (4) and (7), 8(1), (2) and (3), 9 and 10 of, and Annex II to, that Regulation.

## PART 2

### EXCISE DUTY POINTS AND PAYMENT OF THE DUTY

#### Goods released for consumption in the United Kingdom

**4.** There is an excise duty point at the time when **excise goods** are released for consumption in the United Kingdom. *{article 7(1)}*

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

- (a) leave a **duty suspension arrangement**; *(article 7(2)(a))*
- (b) are held outside a **duty suspension arrangement** and **UK excise duty** on those goods has not been paid, relieved, remitted or deferred under a **duty deferment arrangement**; *(article 7(2)(b))*
- (c) are produced outside a **duty suspension arrangement**; or *(article 7(2)(c))*
- (d) are charged with duty at importation [(unless they are placed, immediately upon importation, under a **duty suspension arrangement**)]. *{article 7(2)(d)}*

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(a)  
(b)

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

- (a) the entry into the United Kingdom of excise goods other than Community excise goods, unless the goods upon their entry into the United Kingdom are immediately placed under a **customs suspensive procedure or arrangement**; or
- (b) the release in the United Kingdom of excise goods from a **customs suspensive procedure or arrangement**.

**6.**—(1) For the purposes of regulation 5(1)(a), excise goods leave a duty suspension arrangement when—

- (a) they leave any **tax warehouse** in the United Kingdom or are otherwise made available for consumption (including consumption in a tax warehouse) unless—
  - (i) they are dispatched to one of the destinations referred to in regulation 31(1)(a) and are moved in accordance with the conditions specified in regulation 34;
  - (ii) they are delivered for export, shipment as stores, removal to the Isle of Man; or
  - (iii) any relief is conferred in relation to the goods by or under the customs and excise Acts.
    - (b) they are consumed;
    - (c) they are received by a **UK registered consignee**; *{Article 7(3)(a)}*
    - (d) they are received by an exempt consignee in cases where the goods are dispatched from another member State; *{article 7(3)(b)}*
    - (e) the premises on which the goods are deposited cease to be a tax warehouse; *{Article 7(2)(a)}*
    - (f) they are received at a **place of direct delivery** in the United Kingdom; *{Article 7(3)(c)}*
    - (g) they leave a **place of importation** in the United Kingdom unless—
      - (i) they are dispatched to one of the destinations referred to in regulation 31(1)(a) and are moved in accordance with the conditions specified in regulation 34;
      - (ii) they are delivered for export, shipment as stores, removal to the Isle of Man; or
      - (iii) any relief is conferred in relation to the goods by or under the customs and excise Acts; or
      - (h) there is an irregularity in the course of a movement of the **goods** under a **duty suspension arrangement** which occurs, or is deemed to occur, in the United Kingdom.

(2) In paragraph (1)(h), “irregularity” has the meaning given by Article 10(6) of the Directive.

**7.**—(1) Subject to regulation 8, the person liable to pay the duty when excise goods are released for consumption by virtue of regulation 5(1)(a) (excise goods leaving a duty suspension arrangement) is **the authorised warehousekeeper, the UK registered consignee** or any other person releasing the excise goods or on whose behalf the excise goods are released from the duty suspension arrangement. *{article 8(1)(a)(i)}*

(2) In the case of an irregular departure from a tax warehouse any other person involved in that departure is jointly and severally liable to pay the duty with the persons specified in paragraph (1). *{article 8(1)(a)(i) and(2)}*

**8.**—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of an irregularity in the course of a movement of the **goods** under a **duty suspension arrangement** which occurs, or is deemed to occur, in the United Kingdom is—

- (a) in a case where a guarantee was required in accordance with regulation 31, the person who provided that guarantee; *{article 8(1)(a)(ii)}*
- (b) in a case where no guarantee was required—
  - (i) the **authorised warehousekeeper** of dispatch (where the excise goods were dispatched from a **tax warehouse** in the United Kingdom); or

(ii) **the UK registered consignor** (where the excise goods were dispatched upon their release for free circulation in the United Kingdom in accordance with Article 79 of Council Regulation 2913/92/EEC).

(2) Any other person who participated in the irregularity and who was aware, or should reasonably have been aware, that it was an irregularity, is jointly and severally liable to pay the duty with the person specified in paragraph (1). *{article 8(1)(a)(ii) and (2)}*

**9.**—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 5(1)(b) (holding of excise goods outside a duty suspension arrangement) is the person holding the excise goods at that time. *{article 8(1)(b)}*

(2) Any other person involved in the holding of the excise goods is jointly and severally liable to pay the duty with the person specified in paragraph (1). *{article 8(1)(b and (2))}*

**10.**—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 5(1)(c) (production of excise goods outside a duty suspension arrangement) is the person producing the excise goods. *{article 8(1)(c)}*

(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). *{article 8(1)(c) and (2)}*

**11.**—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 5(1)(d) (importation of excise goods that have not been produced or are not in free circulation in the European Community) is the person who declares the excise goods or on whose behalf they are declared upon importation. *{Article 8(1)(d)}*

(2) In the case of an irregular importation any other person involved in the importation is jointly and severally liable to pay the duty with the person specified in paragraph (1). *{Article 8(1)(d) and (2)}*

### **Goods already released for consumption in another member State**

**12.**—(1) Where **excise goods** already released for consumption in **another member State** are held for a commercial purpose in the United Kingdom in order to be delivered or used in the United Kingdom, the excise duty point is the time when those goods are first so held. *{article 33(1)}*

(2) The person liable to pay the duty is—

- (a) the person making the delivery of the goods;
- (b) the person holding the goods intended for delivery; or
- (c) the person to whom the goods are delivered. *{article 33(3)}*

(3) For the purposes of paragraph (1) (and subject to paragraph (6)) goods are held for a commercial purpose if they are—

- (a) held by a person other than a private individual; or
- (b) in the case of excise goods acquired by a private individual in another member State and transported by him to the United Kingdom, they are held for a purpose other than that individual's own use. *{Article 33(1)}*

(4) For the purposes of determining whether excise goods referred to in paragraph (3)(b) are held for a private individual's own use regard must be taken of—

- (a) that person's reasons for having possession or control of those goods;
- (b) whether or not that person is a revenue trader (as defined in section 1(1) of the Customs and Excise Management Act 1979);
- (c) that person's conduct, including the person's intended use of those goods or any refusal to disclose the intended use of those goods;
- (d) the location of those goods;
- (e) the mode of transport used to convey those goods;

- (f) any document or other information relating to those goods;
- (g) the nature of those goods including the nature or condition of any package or container;
- (h) the quantity of those goods and, in particular, whether the quantity exceeds any of the following quantities—
  - 10 litres of spirits,
  - 20 litres of intermediate products (as defined in article 17(1) of Council Directive 92/83/EEC,
  - 90 litres of wine (including a maximum of 60 litres of sparkling wine)
  - 110 litres of beer,
  - 3200 cigarettes,
  - 400 cigarillos (cigars weighing no more than 3 grammes each),
  - 200 cigars,
  - 3 kilogrammes of any other tobacco products;
- (i) whether that person personally financed the purchase of those goods;
- (j) any other circumstance that appears to be relevant. *{Article 32(2) and (3)}*

(5) For the purposes of paragraph (3)(b)—

- (a) “excise goods” does not include any goods chargeable with excise duty by virtue of any provision of the Hydrocarbon Oil Duties Act 1979 or of any order made under section 10 of the Finance Act 1993; *{Article 32(4)}*
- (b) “own use” includes use as a personal gift.

(6) Excise goods on board any ship or aircraft making a voyage or flight between the United Kingdom and another member State and which are subject to the closed shop procedure shall not be regarded as held for a commercial purpose in the United Kingdom. *{article 33(5)}*

(7) In paragraph (6) “closed shop procedure” has the meaning given in regulation 2 of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(a).

**13.**—(1) Where excise goods are imported under a **distance selling arrangement** the excise duty point is the time when they are delivered to the consignee or any person acting on the consignee’s behalf. *{article 36(2)}*

(2) The person liable to pay the duty is—

- (a) the vendor; or
- (b) any tax representative of the vendor in the United Kingdom. *{article 36(3)}*

(3) Where the vendor or tax representative of the vendor has not, before the goods are dispatched to the United Kingdom, notified the Commissioners of the pending importation and guaranteed payment of the UK excise duty on the goods, the person liable to pay the duty is the consignee of the goods. *{article 36(3)}*

**14.**—(1) Where an irregularity occurs in the course of a movement of excise goods already released for consumption the excise duty point is the time specified in regulation 72(2) or, as the case may be, 72(3).

(2) The person liable to pay the duty is—

- (a) the person who provided the guarantee in accordance with regulation 60; or
- (b) in the case of a movement under a distance selling arrangement, the vendor or the vendor’s tax representative in the United Kingdom. *{article 38(3)}*

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(a)

(3) Any other person who participated in the irregularity that caused the occurrence of the excise duty point is jointly and severally liable to pay the duty with the persons specified in paragraph (2). *{article 38(3)}*

(4) In this regulation “irregularity” has the meaning given by article 38(4) of the Directive.

### **Contravention of conditions or requirements**

**15.**—(1) The excise duty point for excise goods in respect of which there is a contravention of, or failure to comply with, any condition subject to which any relief from payment of duty on those goods was conferred is the time of that contravention or failure to comply.

(2) The person liable to pay the duty is the person holding the excise goods at the excise duty point.

**16.**—(1) The excise duty point for excise goods in respect of which there has been a contravention described in any of paragraphs (2) to (6) is the time specified in paragraph (7).

(2) For excise goods to which Part 6 applies (exports of excise goods under duty suspension arrangements) the contraventions are—

- (a) removal of goods from a tax warehouse in contravention of regulation 35(2) (completion of electronic administrative document for exports of excise goods under duty suspension arrangements);
- (b) a contravention or failure to comply with regulation 36 (electronic administrative document for exports-supplementary provisions);
- (c) [a contravention or failure to comply with regulation 38(2) (splitting a movement of energy products)];
- (d) removal of goods from a tax warehouse in contravention of regulation 43 (procedure for exports when computerised system unavailable); and
- (e) a contravention of failure to comply with regulation 44 (procedure for exports when computerised system unavailable-supplementary provisions).

(3) For excise goods to which Part 7 applies (imports of excise goods under duty suspension arrangements) the contraventions are—

- (a) a contravention or failure to comply with regulation 45 (electronic administrative document for imports of excise goods under duty suspension arrangements);
- (b) [a failure by the consignee to comply with regulation 47 (report of receipt when computerised system unavailable)].

(4) For excise goods to which Part 8 applies (movement of excise goods wholly within the United Kingdom under duty suspension arrangements) the contraventions are—

- (a) a contravention or failure to comply with regulation 49(2) (completion of draft electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom);
- (b) a contravention or failure to comply with regulation 50 (electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom-supplementary provisions);
- (c) a contravention or failure to comply with regulation 52 (simplified procedures for certain movements of alcoholic liquors); and
- (d) [a contravention or failure to comply with regulation 53 (procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when computerised system unavailable)].

(5) For excise goods to which Part 10 applies (imports of excise goods after release for consumption in another member state) the contraventions are—

- (a) a contravention or failure to comply with regulation 59(2) (accompanying document for imports of excise goods after release for consumption);

- (b) failure by the person making the delivery of the goods, the person holding the goods intended for delivery or the recipient of the goods to comply with regulation 60 (requirements).
- (6) The excise duty point is—
- (a) for excise goods to which Part 6 applies, the time the goods were removed from the tax warehouse;
  - (b) for excise goods to which Part 7 applies, the time the goods were imported;
  - (c) for excise goods to which Part 8 applies, the time the goods were dispatched; and
  - (d) for excise goods to which Part 10 applies, the time the goods were first held for a commercial purpose in the United Kingdom.
- (7) The person liable to pay the duty when an excise duty point specified —
- (a) in paragraph (7)(a) occurs is the authorised warehousekeeper;
  - (b) in paragraph (7)(b) occurs is the person who provided the guarantee in accordance with regulation 34(1);
  - (c) in paragraph (7)(c) occurs is the person who provided the guarantee in accordance with regulation 34(1) or, in a case where no guarantee was required, the consignor (including, where applicable, a UK registered consignor);
  - (d) in paragraph (7)(d) occurs is the person making the delivery of the goods, the person holding the goods intended for delivery or the person shown as the recipient of the goods in the accompanying document.
- (8) Any person whose conduct caused a contravention described in this regulation so that there was an excise duty point is jointly and severally liable to pay the excise duty at that excise duty point with the person specified in paragraph (8).

#### **Time of payment of the duty**

17.—(1) Subject to—

- (a) the provisions of these Regulations about accounting and payment; or
- (b) any **duty deferment arrangement**,

duty must be paid at or before an excise duty point.

(2) In a **duty deferment arrangement** the time when the duty must be paid is the time specified by that arrangement.

## **PART 3**

### **UK REGISTERED CONSIGNEES**

#### **Approval and registration**

18.—(1) For the purposes of section 100G of the Act the Commissioners may approve revenue traders who wish in the course of their business to import excise goods from another member State under duty suspension arrangements and register them as excise dealers and shippers in accordance with section 100G(2) of the Act.

(2) A revenue trader who has been so approved and registered shall be known as a **UK registered consignee**.

19.—(1) The Commissioners must furnish every UK registered consignee with a certificate of registration.

(2) When a person ceases to be a UK registered consignee he must immediately destroy the certificate of registration.

(3) A UK registered consignee must give notice in writing to the Commissioners of any change in the information contained in the consignee's certificate of registration within seven days of the change.

(4) Where—

- (a) a UK registered consignee gives notice in accordance with paragraph (3); or
- (b) without any such notice having been given it appears to the Commissioners that a consignee's certificate of registration requires correction,

they must, unless they revoke the consignee's approval and registration in accordance with regulation 100(G)(5) of the Act, furnish the consignee with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners furnish a UK registered consignee with a corrected certificate of registration the consignee must, upon receiving that certificate, destroy the original certificate that required correction.

### **Certificates of Registration**

**20.** Every certificate of registration shall contain the following particulars—

- (a) a unique reference number assigned to the UK registered consignee by the Commissioners;
- (b) the name and (if different) the trading name of the UK registered consignee;
- (c) the address of the UK registered consignee's place of business (including any postcode) in the United Kingdom;
- (d) any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100(G)(4) of the Act.

### **Conditions and requirements**

**21.** The approval and registration of UK registered consignees shall, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100(G)(4) of the Act, be subject to the conditions and restrictions prescribed in a notice published by the Commissioners.

**22.** A **UK registered consignee** may neither hold nor dispatch **excise goods** under a **duty suspension arrangement**. *{article 19(1)}*

**23.** A **UK registered consignee** (other than a temporary registered consignee) who has arranged the importation of excise goods from another member State under duty suspension arrangements must comply with the following requirements—

- (a) before the goods are dispatched provide a guarantee satisfactory to the Commissioners securing payment of the UK excise duty chargeable on those goods;
- (b) immediately after the goods have been received by the registered consignee or, as the case may be, at the place of direct delivery, enter in a record the date of receipt of those goods and the quantity and description of those goods;
- (c) consent to any check enabling the Commissioners to satisfy themselves that the goods have been received; and
- (d) in accordance with regulation 24, account for and pay the duty due. *{article 19(2)}*

### **Accounting and payment**

**24.—(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 shown on the return as being 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.

### **Temporary registered consignees**

**25.** In respect of each consignment of excise goods imported by a **temporary registered consignee**, that consignee must—

- (a) before the goods are dispatched —
  - (i) inform the Commissioners of the expected dispatch in such form and manner as they may require;
  - (ii) supply such further particulars about the consignment as the Commissioners may require; and
  - (iii) pay the UK excise duty chargeable on those goods or provide a guarantee satisfactory to the Commissioners securing payment of the duty;
- (b) as soon as the goods are received—
  - (i) inform the Commissioners of the arrival of the goods using the computerised system; and
  - (ii) pay any duty that has not been paid in such manner as the Commissioners may direct.

## **PART 4**

### **UK REGISTERED CONSIGNORS**

#### **Approval and Registration**

**26.**—(1) For the purposes of section 100G of the Act the Commissioners may approve revenue traders who wish to only dispatch excise goods under duty suspension arrangements upon their release for free circulation in accordance with Article 79 of Council Regulation 2913/92/EEC<sup>(a)</sup> and register them as excise dealers and shippers in accordance with section 100G(2) of the Act.

(2) A revenue trader who has been so approved and registered shall be known as a **UK registered consignor**.

**27.**—(1) The Commissioners must furnish every UK registered consignor with a certificate of registration.

(2) When a person ceases to be a UK registered consignor he must immediately destroy the certificate of registration.

(3) A UK registered consignor must give notice in writing to the Commissioners of any change in the information contained in the consignor's certificate of registration within seven days of the change.

(4) Where—

- (a) a UK registered consignor gives notice in accordance with paragraph (3); or

---

(a)

- (b) without any such notice having been given it appears to the Commissioners that a consignor’s certificate of registration requires correction,

they must, unless they revoke the consignor’s approval and registration in accordance with regulation 100(G)(5) of the Act, furnish the consignor with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners furnish a UK registered consignor with a corrected certificate of registration the consignor must, upon receiving that certificate, destroy the original certificate that required correction.

### **Certificates of Registration**

**28.** Every certificate of registration shall contain the following particulars—

- (a) a unique reference number assigned to the UK registered consignor by the Commissioners;
- (b) the name and (if different) the trading name of the UK registered consignor;
- (c) the address of the UK registered consignor’s principal or only place of business (including any postcode) in the United Kingdom;
- (d) any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100(G)(4) of the Act.

### **Conditions and restrictions**

**29.** The approval and registration of UK registered consignors shall, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100(G)(4) of the Act, be subject to the conditions and restrictions prescribed in a notice published by the Commissioners.

## **PART 5**

### **HOLDING AND MOVEMENT OF EXCISE GOODS UNDER DUTY SUSPENSION ARRANGEMENTS**

#### **Holding of excise goods under duty suspension arrangements**

**30.** Excise goods may be deposited and kept under **duty suspension arrangements** only in a **tax warehouse**. *{Article 15(2) (“holding” only)}*

#### **Moving excise goods under duty suspension arrangements**

**31.—(1)** Excise goods may only be imported into or exported from the United Kingdom under **duty suspension arrangements** if they are—

- (a) dispatched from a tax warehouse to—
  - (i) another **tax warehouse**; *{Article 17(1)(a)(i)}*
  - (ii) a **registered consignee**; *{Article 17(1)(a)(ii)}*
  - (iii) a place from where they will leave the **territory of the Community**; *{Article 17(1)(a)(iii)}*;
  - (iv) an exempt consignee where the goods are dispatched from the United Kingdom to **another member State** or are dispatched from another member State to the United Kingdom; *{Article 17(1)(a)(iv)}*; or
- (b) dispatched by a **registered consignor** in another member State from the **place of importation** to any of the destinations referred to in sub-paragraph (a); or
- (c) dispatched by a **UK registered consignor** from the **place of importation** to any of the destinations referred to in sub-paragraph (a), other than a UK registered consignee.

**32.** A UK registered consignee whose terms of approval so allow may import excise goods under **duty suspension arrangements** to a **place of direct delivery** in the United Kingdom. *{article 17(2)}*

**33.** Excise goods may only be moved wholly within the United Kingdom under duty suspension arrangements if they are—

- (a) dispatched from a tax warehouse to—
  - (i) another **tax warehouse**; *{ Article 17(1)(a)(i)}*
  - (ii) a place from where they will leave the **territory of the Community**; *{ Article 17(1)(a)(iii)}*;  
or
  - (b) dispatched by a UK **registered consignor** in the United Kingdom from the **place of importation** to either of the destinations referred to in paragraph (a).

### **Movement conditions**

**34.**—(1)[ Except for movements between **tax warehouses** which the Commissioners may specify in a notice,] **excise goods** may not be moved under **duty suspension arrangements** unless—

- (a) the duty chargeable on the goods, or any charge of a similar nature to duty that may arise in **another member State** in respect of those goods when dispatched to another member State, is secured by an approved guarantee provided by the authorised warehousekeeper of dispatch, the **registered consignor** or such other person as the Commissioners may allow in accordance with paragraph (2); *{Article 18(1)}*
- (b) the procedures in Part 6, Part 7 or, as the case may be, Part 8 of these Regulations are complied with;

(2) Subject to such conditions as they may specify in a notice the Commissioners may allow the guarantee referred to in paragraph (1)(a) to be provided by —

- (a) the transporter or carrier of the excise goods;
- (b) the owner of the excise goods; or
- (c) the consignee of the excise goods. *{Article 18(2)}*

## **PART 6**

### **EXPORTS OF EXCISE GOODS UNDER DUTY SUSPENSION ARRANGEMENTS**

#### **Electronic administrative document for exports of excise goods under duty suspension arrangements**

**35.**—(1) Excise goods dispatched—

- (a) from a **tax warehouse**; or
- (b) by a UK **registered consignor**

in the United Kingdom to another member State under duty suspension arrangements must take place under cover of an **electronic administrative document**. *{Article 21(1)}*

(2) Before the excise goods are dispatched, the consignor must complete a draft electronic administrative document in accordance with the **Community provisions** and send it to the Commissioners using the **computerised system**. *{Article 21(2)}*

(3) The Commissioners must carry out an electronic verification of the data in the draft electronic administrative document. *{Article 21(3)}*

(4) Where the data in the document are invalid, the Commissioners must, using the **computerised system**, inform the consignor of that fact without delay. *{Article 21(3)}*

(5) Where the data in the document are valid, the Commissioners must assign to the document a **unique administrative reference code** and, using the **computerised system**, inform the consignor of that code. *{Article 21(3)}*

(6) In a case where the excise goods are dispatched to—

- (a) a **tax warehouse** in the other member State;
- (b) a **registered consignee** in the other member State;
- (c) **an exempt consignee** in the other member State; or
- (d) a **place of direct delivery** in the other member State,

the Commissioners must, using **the computerised system**, send the electronic administrative document to the competent authorities of the other member State without delay. *{Article 21(4)}*

(7) In a case where the excise goods are dispatched to a place in another member State from where they will leave the **territory of the Community** the Commissioners must send the electronic administrative document to the competent authorities of that member State. *{Article 21(5)}*.

(8) The consignor of the excise goods must provide the person accompanying the goods during the course of the movement with —

- (a) a printed version of the electronic administrative document; or
- (b) any other commercial document on which the unique administrative reference code is clearly stated. *{Article 21(6)}*

(9) [The person accompanying the goods must, on request, make one of the documents mentioned in paragraph (8) available for presentation to the competent authorities of a member State during the course of the movement]. *{Article 21(6)}*

### **Electronic administrative document for exports of excise goods under duty suspension arrangements -supplementary provisions**

**36.—**(1) The consignor may, using **the computerised system**, cancel the **electronic administrative document** at any time before the **excise goods** leave the **tax warehouse** from where they are to be dispatched or **the place of importation**. *{Article 21(7)}*

(2) During the course of a movement the consignor may, using the **computerised system**, amend the destination shown on the **electronic administrative document**. *{Article 21(8)}*

(3) A destination may only be amended if the new destination is—

- (a) another **tax warehouse**;
- (b) a **registered consignee** in **another member State**;
- (c) a place from where the goods will leave the **territory of the Community**; or
- (d) a **place of direct delivery** in **another member State**. *{Article 21(8)}*

### **Export of energy products by sea**

**37.—**(1) This regulation applies to the export of **energy products** by sea under a **duty suspension arrangement**.

(2) Where, at the time the consignor is required to send a draft **electronic administrative document** in accordance with regulation 35(2), the consignee is not known, the Commissioners may allow the name of the consignee to be omitted from the draft document. *{article 22(1)}*

(3) As soon as the consignee is known and, in any event, no later than the time when the consignee takes delivery of the products or, as the case may be, the time when the products leave the territory of the Community, the consignor must notify the name of the consignee to the Commissioners using **the computerised system**. *{Article 22(2)}*

### Splitting a movement of energy products

**38.**—(1) The Commissioners may allow a consignor to split a movement of energy products exported to another member State under a **duty suspension arrangement** into two or more movements.

(2) But a movement may only be split if—

- (a) the total quantity of energy products does not change;
- (b) the splitting is carried out in another member State that permits such a procedure; and
- (c) the consignor, using the **computerised system**, informs the competent authorities of that member State of the place where the splitting is carried out. *{Article 23}*
- (d) [

(3) Subject to the conditions in paragraph (4), the Commissioners may allow a movement of energy products to be split in the United Kingdom.

(4) [

### Report of export from territory of the Community

**39.**—(1) This regulation applies where excise goods have been dispatched to a place in another member State from where they will leave the **territory of the Community**.

(2) If the **customs office of export** is in another member State the Commissioners must, when they receive a report of export from the competent authorities of that member State, send it to the consignor using the **computerised system**. *{Article 25(3)}*

(3) Subject to regulation 41(1), if the **customs office of export** is in the United Kingdom the Commissioners must, on the basis of the endorsement drawn up by the **customs office of exit** certifying that the excise goods have left the territory of the Community, complete a **report of export** in accordance with the **Community provisions** and send it to the consignor using the **computerised system**.

(4) A **report of export** shall constitute proof that the movement of the excise goods referred to in the report has ended. *{Article 28(1)}*

(5) Without prejudice to paragraph (4), an endorsement by the competent authorities of the member State in which the **customs office of exit** is situated certifying that the excise goods have left the territory of the Community shall constitute proof that the movement of those goods has ended. *{Article 28(2)}*

**40.**—(1) This regulation applies where excise goods have been dispatched from another member State to a place in the United Kingdom from where they will leave the **territory of the Community**.

(2) Subject to regulation 41(1), if the **customs office of export** is in the United Kingdom the Commissioners must, on the basis of the endorsement drawn up by the **customs office of exit** certifying that the excise goods have left the territory of the Community, complete a **report of export** in accordance with the **Community provisions** and, using the computerised system, send it to the competent authorities of the member State from where the goods were dispatched. *{Article 25(1) and(2)}*

### Report of export from territory of the Community when computerised system unavailable

**41.**—(1) Where, due to the unavailability of the **computerised system**, a **report of export** cannot be completed in accordance with regulation 39(3) or, as the case may be, regulation 40(1), the Commissioners must, except in cases which the Commissioners consider are duly justified, send to the consignor or, as the case may be, the competent authorities in the member State from where the excise goods were dispatched, a paper document that accords with the **Community provisions** containing the same data as is required in the **report of**

**export** and certify in it that the goods have left the **territory of the Community**. *{Article 27(2)}*

(2) As soon as **the computerised system** is restored the Commissioners must complete a **report of export** in accordance with regulation 39(3) or, as the case may be, regulation 40(2) and send it to the consignor or the competent authorities in the member State from where the excise goods were dispatched. *{Article 27(2)}*

#### **Report of receipt of excise goods exported under duty suspension arrangements**

**42.**—(1) This regulation applies where excise goods have been dispatched to—

- (a) a **tax warehouse** in another member State;
- (b) a **registered consignee** in another member State;
- (c) an exempt consignee in another member State; or
- (d) a **place of direct delivery** in another member State.

(2) When the Commissioners receive a report of receipt they must send it to the consignor using the **computerised system**. *{Article 24(4)}*

(3) A report of receipt shall constitute proof that the movement of the excise goods referred to in the report has ended. *{Article 28(1)}*

(4) Without prejudice to paragraph (3), an endorsement by the competent authorities of the member State to which the excise goods have been dispatched that the goods have reached their stated destination shall constitute proof that the movement of those goods has ended. *{Article 28(2)}*

#### **Procedure for exports of excise goods under duty suspension arrangements when computerised system unavailable**

**43.**—(1) This regulation applies when the **computerised system** is unavailable.

(2) Excise goods may only be moved from a **tax warehouse or place of importation** in the United Kingdom to another member State under **duty suspension arrangements** if—

- (a) the consignor notifies the Commissioners before the goods leave the warehouse or **place of importation**; and
- (b) the goods are accompanied by a document containing the same data as is required on a draft **electronic administrative document** in accordance with the **Community provisions**.
- (c) /

(3) Before the goods leave the warehouse or place of importation the Commissioners may require the consignor to—

- (a) provide a copy of the document referred to in paragraph (2)(b);
- (b) verify the data contained in that document; and
- (c) provide information on the reasons for the unavailability of the computerised system (if the consignor is responsible for that unavailability). *{Article 26(1)}*

(4) As soon as the **computerised system** is restored the consignor must, in accordance with regulation 35(2), complete a draft **electronic administrative document** and send it to the Commissioners. *{Article 26(2)}*

(5) The Commissioners must, in accordance with regulation 35(3), carry out a verification of the data in the document. *{Article 26(2)}*

(6) If the data are valid, regulation 35(5) [to (9)] shall apply and the electronic administrative document shall replace the document referred to in paragraph (2)(b). *{Article 26(2)}*

(7) If the data are invalid, the movement shall be treated as taking place under cover of the document referred to in paragraph (2)(b). *{Article 26(3) and(4)}*

(8) The consignor must keep a copy of the document referred to in paragraph (2)(b).

#### **Procedure for exports of excise goods under duty suspension arrangements when computerised system unavailable-supplementary provisions**

**44.**—(1) If, in accordance with regulation 36(2) the destination shown on the electronic administrative document is amended, the consignor must, before the destination is amended, notify the Commissioners of the new destination. *{article 26(5)}*

(2) As soon as the computerised system is restored, the consignor must notify the Commissioners of the new destination using the computerised system. *{article 26(5)}*

(3) Where, in accordance with regulation 38(1), a movement of energy products is split, the consignor must, before the splitting takes place, notify the Commissioners of the place where the splitting is to be carried out. *{article 26(5)}*

(4) As soon as the computerised system is restored, the consignor must, using the computerised system, notify [**the Commissioners/competent authorities of the member State in which the splitting takes place?**] of the place where the splitting is to be carried out or, if it has already occurred, where it was carried out. *{article 26(5)}*

## **PART 7**

### **IMPORTS OF EXCISE GOODS UNDER DUTY SUSPENSION ARRANGEMENTS**

#### **Electronic administrative document for imports of excise goods under duty suspension arrangements**

**45.**—(1) The importation of excise goods under duty suspension arrangements must take place under cover of an **electronic administrative document**.

(2) A printed version of the **electronic administrative document**, or any other commercial document on which the **unique administrative reference code** is clearly stated, must accompany the goods.

(3) The person accompanying the goods must, whilst the goods remain in his custody or under his control, produce or cause to be produced to the Commissioners upon request one of the documents referred to in paragraph (2). *{Article 21(6)}*

#### **Receipt of excise goods imported under duty suspension arrangements**

**46.**—(1) Subject to regulation 47, on receipt of any excise goods imported under duty suspension arrangements the consignee of those goods must, using **the computerised system**, send to the Commissioners, no later than five business days after their receipt by the consignee or, as the case may be, their arrival at a **place of direct delivery** (or within such other period as the Commissioners may allow) a **report of receipt** that accords with the **Community provisions**. *{Article 24(1)}*

(2) Paragraph (1) does not apply where the consignee is an exempt consignee.

(3) If paragraph (1) does not apply the consignee must]. *{Article 24(2)}*

(4) The Commissioners must carry out an electronic verification of the data in the report of receipt. *{Article 24(3)}*

(5) Where the data in the report of receipt are invalid, the Commissioners must, using **the computerised system**, inform the consignee of that fact without delay. *{Article 24(3)}*

(6) Where the data in the report of receipt are valid, the Commissioners must, using **the computerised system**, —

(a) register the report;

- (b) notify the consignee that it has been registered; and
- (c) send it to the competent authorities of the member State from which the excise goods were dispatched. *{article 24(3)}*

#### **Report of receipt of excise goods imported under duty suspension arrangements when computerised system unavailable**

**47.**—(1) Where, due to the unavailability of **the computerised system**, a report of receipt cannot be sent in accordance with regulation 46(1), the consignee must, except in cases which the Commissioners consider are duly justified, send to the Commissioners a paper document that accords with the **Community provisions** containing the same data as required in the **report of receipt** and confirm in that document that the excise goods have been received]. *{Article 27(1)}*

(2) The Commissioners must send a copy of the document referred to in paragraph (1) to the competent authorities of the member State from where the excise goods were dispatched. *{Article 27(1)}*

(3) As soon as **the computerised system** is restored the consignee must send a **report of receipt** to the Commissioners and regulation 46(4) to (6) shall apply to that report. *{Article 27(1)}*

## PART 8

### MOVEMENTS OF EXCISE GOODS WHOLLY WITHIN THE UNITED KINGDOM UNDER DUTY SUSPENSION ARRANGEMENTS

#### **Application of Part 8**

**48.**—(1) This Part applies to the movement of excise goods under duty suspension arrangements that starts in the United Kingdom and ends in the United Kingdom, including the movement of goods dispatched by a **UK registered consignor** from a **place of importation** in the United Kingdom.

(2) A movement starts in the United Kingdom at the time excise goods are removed from a **tax warehouse** or a **place of importation** in the United Kingdom. *{article 20(1)}*

(3) A movement ends in the United Kingdom when the consignee takes delivery of the excise goods or when the excise goods leave the territory of the Community from the United Kingdom. *{article 20(1)}*

#### **Electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom**

**49.**—(1) Subject to regulation 52, the movement of excise goods to which this Part applies must take place under cover of an **electronic administrative document**.

(2) Before the excise goods are dispatched, the consignor must complete a draft electronic administrative document in accordance with the **Community provisions** and send it to the Commissioners using the **computerised system**. *{Article 21(2)}*

(3) The Commissioners must carry out an electronic verification of the data in the draft electronic administrative document. *{Article 21(3)}*

(4) Where the data in the document are invalid, the Commissioners must, using the **computerised system**, inform the consignor of that fact without delay. *{Article 21(3)}*

(5) Where the data in the document are valid, the Commissioners must assign to the document a **unique administrative reference code** and, using the computerised system, inform the consignor of that code. *{Article 21(3)}*

(6) If the excise goods are dispatched to a **tax warehouse** the Commissioners must, using **the computerised system**, send the **electronic administrative document** to the **authorised warehousekeeper** of that warehouse. *{Article 23(4)}*

(7) The consignor of the **excise goods** must provide the person accompanying the goods during the course of the movement with —

- (a) a printed version of the **electronic administrative document**; or
- (b) any other commercial document on which the **unique administrative reference code** is clearly stated. *{Article 21(6)}*

(8) Whilst the goods remain in the custody or under the control of the person accompanying the goods, that person must, upon request, produce or cause to be produced to the Commissioners one of the documents referred to in paragraph (7).

#### **Electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom-supplementary provisions**

**50.**—(1) The consignor may, using **the computerised system**, cancel the **electronic administrative document** at any time before the **excise goods** leave the **tax warehouse** from where they are to be dispatched or **the place of importation**. *{Article 21(7)}*

(2) During the course of a movement the consignor may, using the **computerised system**, amend the destination shown on the **electronic administrative document**. *{Article 21(8)}*

(3) A destination may only be amended if the new destination is—

- (a) another **tax warehouse**;
- (b) a **registered consignee in another member State**;
- (c) a place from where the goods will leave the territory of the Community; or
- (d) a **place of direct delivery in another member State**. *{Article 21(8)}*

#### **Receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom**

**51.**—(1) Subject to regulation 54, on receipt of the excise goods the consignee must send to the Commissioners, no later than five business days after receipt of the goods (or within such other period as the Commissioners may allow), a **report of receipt** that accords with the **Community provisions** using the **computerised system**. *{Article 24(1)}*

(2) The Commissioners must carry out an electronic verification of the data in the report of receipt. *{Article 24(3)}*

(3) Where the data in the report of receipt are invalid, the Commissioners must, using **the computerised system**, inform the consignee of that fact without delay. *{Article 24(3)}*

(4) Where the data in the report of receipt are valid, the Commissioners must, using **the computerised system**, —

- (a) register the report;
- (b) notify the consignee that it has been registered; and
- (c) send it to the consignor. *{article 24(3)}*

(5) A **report of receipt** shall constitute proof that the movement of the excise goods referred to in the report has ended. *{Article 28(1)}*

(6) Without prejudice to paragraph (5), an endorsement by the Commissioners that the goods have reached their stated destination shall constitute proof that the movement of those goods has ended. *{Article 28(2)}*

### **Simplified procedure for certain movements of alcoholic liquors**

**52.**—(1) Subject to the conditions specified in paragraph (3), alcoholic liquors may be moved from the premises specified in paragraph (2), without being under the cover of an electronic administrative document, to—

- (a) any other premises in respect of which the producer of the liquors is registered or holds a licence under any of the provisions mentioned in paragraph (2); or
- (b) an excise warehouse used for the production, packaging, bottling, blending and other processing of alcoholic liquors or for the maturation of spirits.

(2) The specified premises are—

- (a) premises in respect of which a person is registered under section 41A(1) of the Alcoholic Liquor Duties Act 1979 (registered beer stores);
- (b) premises in respect of which a person is registered under section 47(1) of the Alcoholic Liquor Duties Act 1979 (breweries);
- (c) premises licensed under section 54(2) or section 55(2) of the Alcoholic Liquor Duties Act 1979 (wineries);
- (d) premises in respect of which a person is registered under section 62(2) of the Alcoholic Liquor Duties Act 1979 (cider maker's premises);
- (e) an excise warehouse used for the production, packaging, bottling, blending and other processing of alcoholic liquors or for the maturation of spirits.

(3) The specified conditions are –

- (a) the goods must be accompanied by a document—
  - (i) prescribed by warehousing regulations as required to accompany goods that are permitted to be removed from a warehouse without payment of duty; or
  - (ii) 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 goods are consigned, a description of the goods and a statement indicating that the goods are being moved without payment of duty; and
- (b) the goods must not be disposed of by the producer (by sale or otherwise) before or during the course of the movement.

(4) In this regulation “alcoholic liquors” means the alcoholic liquors that are chargeable with duty under the Alcoholic Liquor Duties Act 1979 and “spirits” has the meaning given in section 1(2) of that Act.

### **Procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when computerised system unavailable**

**53.**—(1) This regulation and regulation 54 apply when the **computerised system** is unavailable.

(2) Excise goods may only be moved from a **tax warehouse or place of importation** under **duty suspension arrangements** if—

- (a) the consignor notifies the Commissioners before the goods leave the warehouse or place of importation; and
- (b) the goods are accompanied by a document that accords with the **Community provisions** containing the same data as is required on a draft **electronic administrative document**. *{Article 26(1)}*

(3) Before the goods leave the warehouse or place of importation the Commissioners may require the consignor to—

- (a) provide a copy of the document referred to in paragraph (2)(b);
- (b) verify the data contained in that document; and

(c) provide information on the reasons for the unavailability of the computerised system (if the consignor is responsible for that unavailability). *{Article 26(1)}*

(4) As soon as the **computerised system** is restored the consignor must complete a draft **electronic administrative document** in accordance with the **Community provisions** and send it to the Commissioners. *{Article 26(2)}*

(5) The Commissioners must carry out a verification of the data in the draft electronic administrative document. *{Article 26(2)}*

(6) If the data are valid, regulation 49(5) and (6) shall apply and the electronic administrative document shall replace the document referred to in paragraph (2)(b). *{Article 26(2)}*

(7) If the data are invalid, the movement shall be treated as taking place under cover of the document referred to in paragraph (2)(b).

(8) The consignor must keep a copy of the document referred to in paragraph (2)(b). *{Article 26(3) and(4)}*

### **Report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom when computerised system unavailable**

**54.**—(1) Where, due to the unavailability of **the computerised system**, a report of receipt cannot be sent in accordance with regulation 51(1), the consignee must, except in cases which the Commissioners consider are duly justified, send to the Commissioners a paper document that accords with the **Community provisions** containing the same data as required in the **report of receipt** [and confirm in that document that the excise goods have been received]. *{Article 27(1)}*

(2) The Commissioners must send a copy of the document referred to in paragraph (1) to the consignor. *{Article 27(1)}*

(3) As soon as **the computerised system** is restored the consignee must send a **report of receipt** to the Commissioners and regulation 51(2) to (5) shall apply to that report.

## **PART 9**

### **EXPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION**

#### **Application of Part 9**

**55.**—(1) This Part applies to excise goods which have been released for consumption in the United Kingdom and are exported to **another member State**.

(2) But this Part does not apply—

- (a) to excise goods exported under a UK distance selling arrangement;
- (b) in any case to which Part 7 of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 applies (alternative accompanying documents); or
- (c) to excise goods exported by a person for that person's own use.

#### **Accompanying document for exports of excise goods after release for consumption**

**56.**—(1) Excise goods must not be exported unless—

- (a) the consignor completes an accompanying document showing that the consignor is the supplier, and
- (b) the completion of that document complies with the Community provisions.

(2) These requirements also apply to excise goods exported to another member State in the course of a movement to an ultimate destination within the United Kingdom.

(3) The accompanying document—

- (a) must not be amended; and
- (b) must accompany the excise goods to which it relates at all times until those goods reach their ultimate destination.

(4) The consignor must ensure, so far as it is in the consignor's power to do so, that the Community provisions are complied with at all times until the goods reach their ultimate destination.

### **Additional requirements**

**57.** Prior to the movement of the goods the consignor must ensure that—

- (a) the competent authorities in the member State of destination have been informed of the pending importation; and
- (b) before the goods are imported into that member State, that State's **excise duty** has been paid or arrangements for its payment have been made.

## **PART 10**

### **IMPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION**

#### **Application of Part 10**

**58.**—(1) — This Part applies to imported excise goods consigned from another member State in respect of which that member State's duty has been paid and has not, at the time of importation, been remitted, refunded or drawn back. *{Article 34(1)}*

(2) But this Part does not apply—

- (a) to excise goods imported under a distance selling arrangement;
- (b) in any case to which Part 7 of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(a) applies (alternative accompanying documents); or
- (c) to excise goods imported by a person for that person's own use.

#### **Imports of excise goods after release for consumption**

**59.**—(1) Imported excise goods must be consigned—

- (a) to the person shown on the accompanying document as the recipient, or
- (b) if the recipient is not in the UK, to an ultimate destination outside the United Kingdom.

(2) The excise goods must at all times be accompanied by an **accompanying document** that complies with the Community provisions. *{Article 34(1)}*

(3) An accompanying document must not be amended.

(4) The person to whom any excise goods are consigned must ensure, so far as it is in that person's power to do so, that the Community provisions are complied with at all times.

#### **Requirements**

**60.**—(1) The [person delivering the excise goods, the person holding the excise goods intended for delivery or the recipient of the excise goods in the United Kingdom] must—

- (a) before the goods are dispatched—
  - (i) inform the Commissioners of the expected dispatch;

---

(a)

- (ii) pay the UK excise duty chargeable on the goods or provide a guarantee satisfactory to the Commissioners securing payment of the duty;
    - (b) on or before the excise duty point, pay any duty that has not been paid in such manner as the Commissioners may direct;
    - (c) consent to any check enabling the Commissioners to satisfy themselves that the goods have been received and that the duty has been paid. *{Article 34(2)}*
- (2) Upon receipt of the excise goods the recipient must complete the certificates on the reverse of copies 2 and 3 of the accompanying document in accordance with the Community provisions.
- (3) Except where the supplier does not require it, the recipient must, no later than the fifteenth day of the month following that in which the excise goods were received, send copy 3 of the accompanying document to the person shown as the supplier in that document.
- (4) In this regulation “recipient” means the person who is shown as the recipient on the accompanying document.

## PART 11

### DISTANCE SALES OF EXCISE GOODS FROM ANOTHER MEMBER STATE

#### **Application of Part 11**

**61.** — This Part applies where there is a distance selling arrangement.

#### **Tax representatives**

- 62.**—(1) For the purposes of section 100G of the Act the Commissioners may approve revenue traders who wish to act as the agent of vendors and register them as registered excise dealers and shippers in accordance with section 100(G)(2) of the Act.
- (2) A revenue trader who has been so approved and registered shall be known as a tax representative.
- (3) The Commissioners shall not approve a revenue trader as a tax representative unless —
- (a) that trader has a business establishment or other fixed establishment in the United Kingdom; or
  - (b) if that trader is an individual, that individual’s usual place of residence is in the United Kingdom.
- (4) The approval and registration of tax representatives shall, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100(G)(4) of the Act, be subject to the conditions and restrictions prescribed in a notice published by the Commissioners.

#### **Procedure**

- 63.**—(1) Excise goods may not be consigned to an address in the United Kingdom under a distance selling arrangement unless a tax representative has been appointed to act for the vendor.
- (2) A tax representative must—
- (a) before the excise goods are dispatched, notify the Commissioners and provide a guarantee satisfactory to them securing payment of the UK excise duty chargeable on those goods;
  - (b) immediately after the goods have been received at their intended destination, enter in a record the date of receipt of those goods and the quantity and description of those goods; and
  - (c) in accordance with regulation 64, account for and pay the duty due.

## **Accounting and payment**

**64.**—(1) A tax representative must each month make a return to the Commissioners on the form provided by them for the purpose.

(2) The tax representative must declare in the return the duty due in the month to which the return relates.

(3) The duty due is the duty the tax representative 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 shown on the return as being 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.

## [PART 12

### DISTANCE SALES OF EXCISE GOODS FROM THE UNITED KINGDOM

#### **Application of Part 12**

**65.** This Part applies where there is a UK distance selling arrangement.

#### **Procedure applying to a UK distance selling arrangement**

**66.**—(1) The UK vendor, or a tax representative approved by the competent authorities of the member State to where the goods are to be dispatched, must—

- (a) before the excise goods are dispatched, notify the competent authorities of the member State to where the goods will be dispatched and guarantee payment of the duty that will be charged on those goods by that State;
- (b) pay that duty to the competent authorities of the other member State at the time the goods arrive at their intended destination; and
- (c) keep and preserve a record of each UK distance selling arrangement.] *{Article 36(4)}*

## PART 13

### IRREGULARITIES IN THE COURSE OF A MOVEMENT OF EXCISE GOODS UNDER A DUTY SUSPENSION ARRANGEMENT

#### **Interpretation of Part 13**

**67.** In this Part “irregularity” has the meaning given by Article 10(6) of **the Directive**;

#### **Irregularity occurring or detected in the United Kingdom**

**68.**—(1) This regulation applies where—

- (a) excise goods are moved under a duty suspension arrangement; and
- (b) in relation to those goods and that movement, there is an irregularity which occurs or is detected in the United Kingdom.

(2) Where an irregularity occurs in the United Kingdom, the excise goods are released for consumption in the United Kingdom at the time of the irregularity or, where it is not possible to

establish when the irregularity occurred, the time when the irregularity is detected or first comes to the attention of the Commissioners. *{Article 10(1)}*

(3) Where an irregularity is detected in the United Kingdom but it is not possible to establish in which member State the irregularity occurred, it shall be deemed to have occurred in the United Kingdom and at the time it is detected or first comes to the attention of the Commissioners. *{Article 10(2)}*

(4) [Where the circumstances mentioned in paragraphs (2) or (3) apply, and the goods were dispatched from **another member State**, the Commissioners must, using the **computerised system**, inform the competent authorities of that State]. *{Article 10(3)}*

### **Failure of excise goods to arrive at their destination**

**69.**—(1) This regulation applies where—

- (a) there is a movement of excise goods under a duty suspension arrangement;
- (b) the movement starts in the United Kingdom;
- (c) the movement is not discharged by the arrival of the goods at the destination stated in the **electronic administrative document or**, as the case may be, **fallback electronic administrative document** ; and
- (d) no irregularity is detected in the course of the movement.

(2) Where this regulation applies an irregularity shall be deemed to have occurred, and the goods accordingly released for consumption, in the United Kingdom at the time when the movement started. *{Article 10(4)}*

(3) Paragraph (2) shall not apply if, within four months of the start of the movement, the person (“P”) who guaranteed payment of the duty in accordance with regulation 34 satisfies the Commissioners that—

- (a) the goods have arrived at their stated destination; or
- (b) there has been an irregularity in another member State. *{Article 10(4)}*

(4) If, at the time P is informed by the Commissioners that the goods have not arrived at their stated destination, P does not know, or could not reasonably have known, that the excise goods have not so arrived, P may, no later than one month after that time, provide evidence to satisfy the Commissioners that—

- (a) the goods have arrived at their stated destination; or
- (b) there has been an irregularity in another member State. *{Article 10(4)}*

(5) Where the Commissioners are satisfied with any evidence provided in accordance with paragraph (4), paragraph (2) shall not apply. *{Article 10(4)}*

(6) For the purposes of this regulation and regulation 70 a movement starts at the time excise goods are removed from a **tax warehouse** or the **place of importation**.

### **Repayment of excise duty**

**70.**—(1) This regulation applies where—

- (a) an irregularity is deemed to have occurred in the United Kingdom in accordance with regulation 68(3) or 69(2);
- (b) within three years of the start of the movement the Commissioners ascertain that the irregularity actually occurred in **another member State**; and
- (c) either duty in relation to that irregularity has been paid in the member State where the irregularity actually occurred or no duty was due under the laws of that member State.

(2) Where this regulation applies, the person who paid the duty at the excise duty point shall be entitled to claim a repayment of that duty from the Commissioners.

(3) Such a claim must be made in writing to the Commissioners and include full particulars, including evidence to satisfy the Commissioners that either the duty has been paid in the member State in which the irregularity actually occurred or that no duty was due under the laws of that member State. *{Article 10(5)}*

(4) For the purposes of paragraph (2), section 137A(1) of the Customs and Excise Management Act 1979 shall be modified so as to apply to any amounts paid by way of duty and not be limited to duty which is not due to the Commissioners.

## PART 14

### IRREGULARITIES IN THE COURSE OF A MOVEMENT OF EXCISE GOODS ALREADY RELEASED FOR CONSUMPTION

#### Interpretation of Part 14

71. In this Part-

“commercial movement” means—

- (a) a movement of goods to which Part 10 of these Regulations applies (imports of excise goods after release for consumption);
- (b) a movement of goods to which Part 11 of these Regulations applies (distance sales of excise goods from another member State); *{Article 38(1)}*

“irregularity” has the meaning given by article 38(4) of **the Directive**.

#### Irregularity occurring or detected in the United Kingdom

72.—(1) This regulation applies where—

- (a) there is a commercial movement of **excise goods** from **another member State**; and
- (b) in relation to those goods and that movement, there is an irregularity that occurs or is detected in the United Kingdom.

(2) Where the Commissioners are satisfied that the irregularity occurred in the United Kingdom, there shall be an excise duty point at the time of the occurrence of the irregularity or, where it is not possible to establish when the irregularity occurred, the time when the irregularity is detected. *{article 38(1)}*

(3) Where an irregularity is detected in the United Kingdom but it is not possible to establish in which member State the irregularity occurred, it shall be deemed to have occurred in the United Kingdom and there shall be an excise duty point at the time of the detection. *{article 38(2)}*

#### Repayment of excise duty

73.—(1) This regulation applies where—

- (a) there has been an excise duty point as prescribed by regulation 72(3);
- (b) within three years of the start of the movement the Commissioners ascertain that the member State in which the irregularity actually occurred is **another member State**; and
- (c) either duty in relation to that irregularity has been paid in the member State where the irregularity actually occurred or no duty was due under the laws of that member State.

(2) Where this regulation applies, the person who paid the duty at the excise duty point shall be entitled to claim a repayment of that duty from the Commissioners.

(3) Such a claim must be made in writing to the Commissioners and include full particulars, including evidence to satisfy the Commissioners that either the duty has been paid in the member

State in which the irregularity actually occurred or that no duty was due under the laws of that member State. *{Article 38(3)}*

(4) For the purposes of paragraph (1)(b) a movement starts at the time excise goods are removed from the **tax warehouse** from where they were dispatched or from the **place of importation** in the other member State.

(5) For the purposes of paragraph (2), section 137A(1) of the Customs and Excise Management Act 1979 shall be modified so as to apply to any amounts paid by way of duty and not be limited to duty which is not due to the Commissioners.

## PART 15

### OBLIGATIONS, CONDITIONS AND RESTRICTIONS

#### General conditions and restrictions

74. The Commissioners may in a notice published by them—

- (a) impose on authorised warehousekeepers in the United Kingdom conditions and restrictions subject to which excise goods to which these Regulations apply may be deposited in or removed from [tax/excise warehouses];/
- (b) prescribe conditions and restrictions subject to which excise goods to which these Regulations apply and in respect of which UK excise duty has not been paid may be imported by **UK registered consignees**;
- (c) prescribe conditions and restrictions subject to which excise goods to which these Regulations apply and in respect of which UK excise duty has not been paid may be dispatched by a **UK registered consignor**;
- (d) impose on **transporters** and on persons undertaking the carriage of excise goods requirements concerning the keeping and preserving of the documents that are required by these Regulations to accompany the goods.

#### Obligations of owners and transporters

75.—(1) Every owner and every **transporter** of excise goods to which these Regulations apply must ensure, so far as it is in his power to do so, that the Community provisions are complied with at all times.

(2) Every **transporter** of excise goods to which these Regulations apply must, while the goods remain in his custody or under his control, produce or cause to be produced to an officer any documents that are required by these Regulations to accompany the goods when required to do so.

(3) This regulation also applies to —

- (a) any person who undertakes the carriage of excise goods who is not the **transporter**; and
- (b) the driver of any vehicle in which the goods are being carried,

as it applies to the transporter.

## PART 16

### FORFEITURE AND CIVIL PENALTIES

#### Forfeiture of excise goods on which the duty has not been paid

76.—(1) If in relation to any excise goods that are liable to duty that has not been paid there is—

- (a) a contravention of any provision of these Regulations, or
- (b) a contravention of any condition or restriction imposed by or under these Regulations,

those goods shall be liable to forfeiture.

### **Civil Penalties**

77.—(1) In the case of any contravention of or failure to comply with any relevant regulation or any Community provision, section 100J of the Customs and Excise Management Act 1979 (contravention of registered excise dealers and shippers regulations) applies for the purposes of attracting civil penalties under section 9 of the Finance Act 1994 in the following manner.

(2) Any contravention of, or failure to comply with, any relevant regulations is treated as if it were a contravention of a provision of registered excise dealers and shippers regulations.

(3) In so far as the contravention or failure is not included in paragraph (2) any contravention of, or failure to comply with, any Community provision is treated as if it were a failure to comply with a condition or restriction imposed by or under registered excise dealers and shippers regulations.

(4) In this regulation “relevant regulations” means the following regulations—

35(2) (completion of draft electronic administrative document for exports of excise goods under duty suspension arrangements);

36 (electronic administrative document for exports of excise goods under duty suspension arrangements-supplementary provisions);

43 (procedure for exports of excise goods under duty suspension arrangements when computerised system unavailable)

44 (procedure for exports of excise goods under duty suspension arrangements when computerised system unavailable –supplementary provisions);

45 (electronic administrative documents for imports of excise goods under duty suspension arrangements);

46 (receipt of goods imported under duty suspension arrangements);

47 (report of receipt of excise goods imported under duty suspension arrangements when computerised system unavailable);

49(2) (completion of draft electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom);

50 (electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom-supplementary provisions);

51 (receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom);

52 (simplified procedures for certain movements of alcoholic liquors);

53 (procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when computerised system unavailable);

54 (report of receipt of excise goods moved under duty suspension arrangements wholly within the United Kingdom when computerised system unavailable);

56 (accompanying document for exports of excise goods after release for consumption);

57 (additional requirements);

59 (imports of excise goods after release for consumption);

60 (requirements);

75 (obligations of owners and transporters).

## PART 17

### [TRANSITIONAL PROVISIONS, SAVINGS AND] CONSEQUENTIAL AMENDMENTS

78. Schedule [x] contains amendments to secondary legislation.

## PART 18

### REVOCATIONS

79. The following Regulations are revoked—

- (a) the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(a);
- (b) the Excise Duty Points (Duty Suspended Movements of Excise Goods) Regulations 2001(b);
- (c) the Excise Goods (Accompanying Documents) Regulations 2002(c).

*name*  
*name*

date Two of the Commissioners of Her Majesty's Revenue and Customs

## SCHEDULE 1

### AMENDMENTS TO SECONDARY LEGISLATION

#### **The Excise Warehousing (Etc.) Regulations 1988**

1. Amend the Excise Warehousing (Etc.) Regulations 1988(d) as follows.

2.—(1) In paragraph (4) of regulation 11 (receipt of goods into warehouse) for “Except as the proper officer may otherwise allow” substitute “ Except in any case to which the Excise Goods (Holding, Movement and Duty Point) Regulations 2009 apply”.

(2) In regulation 15 (removal from warehouse-occupier's responsibilities) omit paragraph (f).

(3) In regulation 17 (removal from warehouse-general)—

- (a) in paragraph (4) omit “(other than regulation 15(f))”;
- (b) in paragraph (7)(e) for “Part II of the Excise Goods (Accompanying Documents) Regulations 2002” substitute “Part [X] of the Excise Goods (Holding , Movement and Duty Point) Regulations 2009”;

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(a) S.I. 1992/3135.  
(b) S.I. 2001/3022.  
(c) S.I. 2002/501.  
(d) S.I. 1988/809.

### **The Beer Regulations 1993**

3. Amend the Beer Regulations 1993(a) as follows.

4.

- (a) **regulation 13 and how it ties in with new Regs;**
- (b) **regulation 15(1A) and (1B)-**
- (c) **regulation 19 and references to “certificates of receipt”]**

### **The Excise Goods (Drawback) Regulations 1995**

5. Amend the Excise Goods (Drawback) Regulations 1995(b) as follows.

6.—(1) In regulation 4 (interpretation)—

- (a) for the definition of “accompanying document” substitute [    ];
- (b) for the definition of “certificate of receipt” substitute [            ];
- (c) in the definition of “dispatch” for “Council Directive 92/12/EEC” substitute “Council Directive 2008/118/EC”.

(2) In regulation 8 (conditions to be complied with before export)—

- (a) for paragraph (2)(b) substitute [            ];
- (b) in paragraph (2)(d) for “accompanying document” substitute [            ].

(3) In paragraph (a) of regulation 9 (conditions to be complied with after warehousing for export) for “certificate of receipt” substitute [            ].

(4) For paragraph (a)(ii) of regulation 10 (conditions to be complied with after export) substitute [            ].

### **The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998**

7. Amend the Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998(c) as follows.

8. For regulation 3 (non-application of the REDS regulations to the external and internal community transit procedure) substitute—

#### **“Non-application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2009 to the external and internal Community transit procedure**

3. Regulations [X to Y] of the Excise Goods (Holding, Movement and Duty Point) Regulations 2009 shall not apply in respect of excise goods which are subject to the external or internal Community transit procedure.”.

### **The Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999**

9. Amend the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(d) as follows.

10.—(1) In paragraph (1) of regulation 2 (interpretation) for the definition of “appropriate document” substitute [            ].

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- (a) S.I. 1993/1228
  - (b) S.I. 1995/1046.
  - (c) S.I. 1998/202.
  - (d) S.I. 1999/1565.

(2) In regulation 7 (duties and liabilities of a registered mobile operator) for paragraphs (b) and (c) substitute [ ].

(3) In paragraphs (4) and (5) of regulation 15 (stocktaking-exported merchandise) for “appropriate document” (in both places) substitute [ ].

(4) In paragraphs (4) and (5) of regulation 17 (stocking-imported merchandise) for “appropriate document” (in both places) substitute [ ].

(5) In regulation 21 (accounting for duty)—

(a) in paragraph (1) for “regulation 14 of the Excise Goods (Holding, Movement, Warehousing and REDS) regulations 1992 substitute “regulation [x] of the Excise Goods (Holding, Movement and Duty Point) Regulations 2009;

(b) in paragraph (2) for “regulation 14(3)” substitute “regulation [ ]”.

(6) In paragraph (3) of regulation 22 (drawback) in regulation 12A that is treated as inserted after regulation 12 of the Excise Goods (Drawback) Regulations 1995—

(a) in paragraphs (1) and (2) for “REDS return” substitute [ ];

(b) omit paragraph (4).

### **The Excise Goods (Export Shops) Regulations 2000**

**11.** Amend the Excise Goods (Export Shops) Regulations 2000(a) as follows.

**12.** In regulation 3 (interpretation) for “Council Directive 92/12/EEC” substitute “Council Directive 2008/118/EC”.

### **The Tobacco Products Regulations 2001**

**13.** Amend the Tobacco Products Regulations 2001(b) as follows.

### **The Excise Duty Points (Etc.) (New Member States) Regulations 2004.**

**14.** Amend the Excise Duty Points (Etc.) (New Member States) Regulations 2004(c) as follows.

### **The Excise Warehousing (Energy Products) Regulations 2004**

**15.** Amend the Excise Warehousing (Energy Products) Regulations 2004(d) as follows.

**16.—(1)** In regulation 3 (interpretation)—

(a) for the definition of “Community duty suspension arrangement” substitute—

“Community duty suspension arrangement” means a duty suspension arrangement within the meaning of article 4(7) of Council Directive 2008/118/EC concerning the general arrangements for excise duty;”;

(b) omit the definitions of “occasional importer”, “REDS” and “the REDS Regulations”;

(c) after the definition of “special energy product” insert—

“UK registered consignee” has the meaning given by regulation [ ] of the Excise Goods (Holding, Movement and Duty Point) Regulations 2009;”.

(2) For paragraph (2) of regulation 3 (community imports) substitute—

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(a) S.I. 2000/645.  
(b) S.I. 2001/1712.  
(c) S.I. 2004/1003.  
(d) S.I. 2004/2064.

“(2) Special energy product that is imported into the United Kingdom under Community duty suspension arrangements and which is consigned under the instructions of a UK registered consignee shall be treated as warehoused for the purposes of paragraph (1) at the time that the special energy product is received by the UK registered consignee.”.

(3) In regulation 6 (distance sales of special energy products) for “Regulations 2(4) and 10(5) and (6) of the REDS Regulations” substitute “Regulations [ ] of the Excise Goods (Holding, Movement and Duty Point) Regulations 2009”.

### **The Denatured Alcohol Regulations 2005**

17. Amend the Denatured Alcohol Regulations 2005(a) as follows.

### **The Duty Stamp Regulations 2006**

18. Amend the Duty Stamp Regulations 2006(b) as follows.

19.—(1) In regulation 2 (interpretation)—

- (a) in the definition of “authorised warehousekeeper” for “Article 4(a) of Council Directive 92/12/EEC” substitute “Article 4(1) of Council Directive 2008/118/EC”;
- (b) in the definition of “external territory” for “92/12/EEC” substitute “2008/118/EC”;
- (c) omit the definitions of “occasional importer” and “REDS”;
- (d) before the definition of “registered mobile operator” insert —  
“registered consignee” has the meaning given in regulation [ ] of the Excise Goods (Holding, Movement and Duty Point) Regulations 2009;”;
- (e) in the definition of “tax warehouse” for “Article 4(b) of Council Directive 92/12/EEC” substitute “Article 4(11) of Council Directive 2008/118/EC”;
- (f) after the definition of “tax warehouse” insert —  
“temporary registered consignee” has the meaning given in regulation [ ] of the Excise Goods (Holding, Movement and Duty Point) Regulations 2009;”.

(2) In regulation 5 (conditions for obtaining type A stamps) —

- (a) in paragraph (3) for “REDS” substitute “registered consignee (other than a temporary registered consignee)”;
- (b) in paragraph (4) for “ An occasional importer” substitute “ A temporary registered consignee”.

(3) In paragraph (4) of regulation 10 (disqualification from being registered) for “REDS” substitute “registered consignee .

(4) In regulation 14 (ordering and obtaining type A stamps)—

- (a) in paragraph (7)—
  - (i) for “ an occasional importer” substitute “ a temporary registered consignee”;
  - (ii) for “regulation 15(3)(a)(i) or (b) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (notification that he is expecting or has received a consignment of excise goods imported by him)” substitute [ ];
- (b) in paragraph (8) for “occasional importer’s” substitute “temporary registered consignee’s”.

(5) In regulation 15 (receiving type A stamps)—

- (a) in paragraph (2) for “an occasional importer” substitute “a temporary registered consignee and for “occasional importer” (in both other places) substitute “temporary registered consignee”;

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(a) S.I. 2005/1524.  
(b) S.I. 2006/202.

(b) in paragraph (3) for “occasional importer” substitute “temporary registered consignee”;

(c) in paragraph (5) for “an occasional importer” substitute “a temporary registered consignee”.

(6) In paragraph (3) of regulation 16 (returning type A stamps) for “an occasional importer” substitute “a temporary registered consignee”.

(7) In paragraph (1)(c) of regulation 19 (premises where duty stamps etc. may be affixed) for “an occasional importer” substitute “a temporary registered consignee”.