
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 2

EXCISE DUTY POINTS AND PAYMENT OF THE DUTY

12.—(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(d) (importation of excise goods ^{F1}...) is the person who declares the excise goods or on whose behalf they are declared upon importation.

(2) In the case of an irregular importation any person involved in the importation is liable to pay the duty.

(3) Where more than one person is involved in the irregular importation, each person is jointly and severally liable to pay the duty.

Textual Amendments

- F1** Words in [reg. 12\(1\)](#) omitted (31.12.2020) by virtue of [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **13** (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 2); [S.I. 2020/1640](#), reg. 2, Sch.

Modifications etc. (not altering text)

- C1** [Reg. 12](#) modified in so far as these Regulations are continued in respect of the holding, movement and taxation of excise goods in Northern Ireland (13.2.2023) by [S.I. 2020/1559](#), **reg. 12B** (with [regs. 2, 3](#)) (as substituted by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 6**)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 12.