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STATUTORY INSTRUMENTS

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**2001 No. 3022**

The Excise Duty Points (Duty Suspended  
Movements of Excise Goods) Regulations 2001

PART IV

*Payment of Excise Duty*

**Payment**

7.—(1) Subject to paragraph (2) below, where there is an excise duty point as prescribed by regulation 3 or 4 above, the person liable to pay the excise duty on the occurrence of that excise duty point shall be the person shown as the consignor on the accompanying administrative document or, if someone other than the consignor is shown in Box 10 of that document as having arranged for the guarantee, that other person.

(2) Any other person who causes or has caused the occurrence of an excise duty point as prescribed by regulation 3 or 4 above, shall be jointly and severally liable to pay the duty with the person specified in paragraph (1) above.

**Time for payment**

8. Any excise duty that any person is liable to pay by virtue of this Part shall be paid by that person at or before the excise duty point.