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STATUTORY INSTRUMENTS

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**2010 No. 593**

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

**PART 6**

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

**Application of Part 6**

**40.**—(1) This Part applies to the movement of excise goods dispatched to another Member State—

- (a) from a tax warehouse in the United Kingdom; or
- (b) by a UK registered consignor,

under duty suspension arrangements.

(2) Except for regulation 45, it only applies to a movement which starts after 31st December 2010.

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

**41.**—(1) Subject to regulation 50, a 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 that complies with the EU requirements and send it to the Commissioners using the computerised system.

(3) The Commissioners must carry out an electronic verification of the data in the draft electronic administrative document.

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

(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.

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

- (a) a tax warehouse;
- (b) a registered consignee;
- (c) an exempt consignee; or
- (d) a place of direct delivery,

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in another Member State, the Commissioners must, using the computerised system, send the electronic administrative document to the competent authorities of that Member State without delay.

(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 EU the Commissioners must send the electronic administrative document to the competent authorities of that Member State.

(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.

(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.

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

**42.**—(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.

(2) A consignor wishing to cancel an electronic administrative document must comply with the requirements of Article 4(1) of Commission Regulation (EC) No. 684/2009 (completion of draft cancellation message).

(3) During the course of a movement the consignor may, using the computerised system, amend the destination shown on the electronic administrative document.

(4) 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 EU; or
- (d) a place of direct delivery in another Member State.

(5) A consignor wishing to amend the destination must comply with the requirements of Article 5(1) of Commission Regulation (EC) No. 684/2009 (completion of draft change of destination message).

(6) The data elements in the fields of the draft change of destination message that the consignor is required to complete in accordance with Article 5(1) of Commission Regulation (EC) No. 684/2009 include the data elements numbered (f) in Group 2, (a) in Group 7 and Group 8 of Table 3 in the Annex to that Regulation.

#### **Exemption certificates**

**43.** Without prejudice to regulation 41(1), excise goods dispatched—

- (a) from a tax warehouse in the United Kingdom; or
- (b) by a UK registered consignor,

to an exempt consignee in another Member State must be accompanied by an exemption certificate that complies with the EU requirements.

### Export of energy products by sea-notification of consignee

44.—(1) This regulation applies to the export of energy products by sea.

(2) Where, at the time the consignor is required to send a draft electronic administrative document in accordance with regulation 41(2), the consignee is not known, the Commissioners may allow the name of the consignee to be omitted from the draft document.

(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 EU, the consignor must notify the name of the consignee to the Commissioners using the computerised system.

### Splitting a movement of energy products

45.—(1) This regulation only applies to a movement of energy products which starts after 31st December 2011.

(2) 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.

(3) 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;
- (c) the consignor, using the computerised system, informs the competent authorities of that Member State of the place where the splitting is carried out.

(4) A consignor wishing to split a movement must comply with the requirements of Article 6(1) of Commission Regulation (EC) No. 684/2009 (completion of draft splitting operation message).

(5) The data elements in the fields of the draft splitting operation message that the consignor is required to complete in accordance with Article 6(1) of Commission Regulation (EC) No. 684/2009 include the data elements numbered (a) in Group 7, Group 8 and (p) in Group 10 of Table 5 in the Annex to that Regulation.

### Report of export from territory of the EU

46.—(1) This regulation applies where excise goods have been dispatched from a place in the United Kingdom to a place from where they will leave the territory of the EU.

(2) If the customs office of exit 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.

(3) A report of export shall constitute proof that the movement of the excise goods referred to in the report has ended.

(4) If the customs office of exit is in the United Kingdom the Commissioners must, on the basis of an endorsement drawn up by that office certifying that the excise goods have left the territory of the EU, give notice to the consignor that the goods have so left.

(5) A notice given in accordance with paragraph (4) shall constitute proof that the movement of those goods has ended.

47.—(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 EU.

(2) Subject to regulation 48(1), 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 EU,

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complete a report of export that complies with the EU requirements and, using the computerised system, send it to the competent authorities of the Member State from where the goods were dispatched.

#### **Report of export from territory of the EU when computerised system unavailable**

**48.**—(1) Where, due to the unavailability of the computerised system, a report of export cannot be completed in accordance with regulation 47(2), the Commissioners must, except in cases which they consider are duly justified, send to the competent authorities in the Member State from where the excise goods were dispatched, a fallback report of export that complies with the EU requirements.

(2) As soon as the computerised system is restored the Commissioners must complete a report of export in accordance with regulation 47(2) and send it to the competent authorities in the Member State from where the excise goods were dispatched.

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

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

- (a) a tax warehouse;
- (b) a registered consignee;
- (c) an exempt consignee; 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.

(3) A report of receipt shall constitute proof that the movement of the excise goods referred to in the report has ended.

(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.

(5) If the Commissioners receive a fallback report of receipt they must send it to the consignor or keep it available for the consignor.

(6) In paragraph (4), “stated destination” means the destination stated in the electronic administrative document or, as the case may be, fallback accompanying document.

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

**50.**—(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 fallback accompanying document that complies with the EU requirements.

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

- (a) provide a copy of the fallback accompanying document;

- (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).
- (4) As soon as the computerised system is restored the consignor must, in accordance with regulation 41(2), complete a draft electronic administrative document and send it to the Commissioners.
- (5) The Commissioners must, in accordance with regulation 41(3), carry out a verification of the data in the document.
- (6) If the data are valid, regulation 41(5) to (9) shall apply and the electronic administrative document shall replace the fallback accompanying document.
- (7) If the data are invalid, the movement shall be treated as taking place under cover of the fallback accompanying document.
- (8) The consignor must keep a copy of the fallback accompanying document.

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

**51.**—(1) If, in accordance with regulation 42(3) 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.

(2) As soon as the computerised system is restored, the consignor must notify the Commissioners of the new destination using the computerised system.

(3) If, in accordance with regulation 45(2), 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.

(4) As soon as the computerised system is restored, the consignor must, using the computerised system, notify the competent authorities of the Member State in which the splitting is to occur of the place where the splitting is to be carried out or, if it has already occurred, where it was carried out.

(5) Where paragraph (1) or (3) applies, the consignor must ensure that the information notified to the Commissioners is in the form required by Article 8(2) of Commission Regulation (EC) 684/2009.

(6) Where paragraph (1) applies, the information must include the data elements numbered (f) in Group 2, (a) in Group 7 and Group 8 of Table 3 in the Annex to that Regulation.

(7) Where paragraph (3) applies, the information must include the data elements numbered (a) in Group 7, Group 8 and (p) in Group 10 of Table 5 in the Annex to that Regulation.

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