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STATUTORY INSTRUMENTS

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**2010 No. 593**

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

**PART 8**

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

**Application of Part 8**

**56.** This Part applies to the movement of excise goods, other than energy products, under duty suspension arrangements where—

- (a) the movement starts in the United Kingdom after 31st December 2010;
- (b) the movement ends in the United Kingdom;
- (c) the goods do not at any time leave the United Kingdom during the course of the movement; and
- (d) a simplified procedure under Part 9 of these Regulations does not apply.

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

**57.**—(1) Subject to regulation 60, 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) 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.

(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

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*Changes to legislation: There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 8. (See end of Document for details)*

(b) any other commercial document on which the unique administrative reference code is clearly stated.

(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**

**58.**—(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.

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

**59.**—(1) Subject to regulation 61, on receipt of the excise goods the consignee must, using the computerised system, send to the Commissioners without delay, and in any event 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 complies with the EU requirements.

(2) The Commissioners must carry out an electronic verification of the data in the report of receipt.

(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.

(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.

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

(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.

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

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

**60.**—(1) This regulation and regulation 61 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 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 57(2), complete a draft electronic administrative document and send it to the Commissioners.

(5) The Commissioners must, in accordance with regulation 57(3), carry out a verification of the data in the draft electronic administrative document.

(6) If the data are valid, regulation 57(5) to (8) 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.

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

**61.**—(1) Where, due to the unavailability of the computerised system, a report of receipt cannot be sent in accordance with regulation 59(1), the consignee must send to the consignor a fallback report of receipt that complies with the EU requirements.

(2) As soon as the computerised system is restored the consignee must send a report of receipt to the Commissioners and regulation 59(2) to (4) shall apply to that report.

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**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 8.