

---

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**

**Goods already released for consumption in another Member State—excise duty point and persons liable to pay**

**13.**—(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.

(2) Depending on the cases referred to in paragraph (1), the person liable to pay the duty is the person—

- (a) making the delivery of the goods;
- (b) holding the goods intended for delivery; or
- (c) to whom the goods are delivered.

(3) For the purposes of paragraph (1) excise goods are held for a commercial purpose if they are held—

- (a) by a person other than a private individual; or
- (b) by a private individual (“P”), except in a case where the excise goods are for P’s own use and were acquired in, and transported to the United Kingdom from, another Member State by P.

(4) For the purposes of determining whether excise goods referred to in the exception in paragraph (3)(b) are for P’s own use regard must be taken of—

- (a) P’s reasons for having possession or control of those goods;
- (b) whether or not P is a revenue trader;
- (c) P’s conduct, including P’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\(1\)](#)),

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 P personally financed the purchase of those goods;
  - (j) any other circumstance that appears to be relevant.
- (5) For the purposes of the exception in 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(2);
  - (b) “own use” includes use as a personal gift but does not include the transfer of the goods to another person for money or money’s worth (including any reimbursement of expenses incurred in connection with obtaining them).
- (6) Paragraphs (1) and (2) do not apply—
- (a) where the excise duty point and the person liable to pay the duty are prescribed by the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(3); or
  - (b) in the case of chewing tobacco.

---

(1) OJ No L 316, 31. 10. 92, p 21.

(2) 1993 c. 34; section 10 was amended by the Finance Act 2004 (c. 12).

(3) S.I. 1999/1565; relevant amendments are made by S.I. 2010/592