

STATUTORY INSTRUMENTS

2010 No. 593

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

PART 4

^{F1}... REGISTERED CONSIGNORS

31.—(1) The Commissioners must furnish every ^{F1}... registered consignor with a certificate of registration.

(2) When a person ceases to be a ^{F1}... registered consignor that person must immediately destroy the certificate of registration.

(3) A ^{F1}... registered consignor must give notice in writing to the Commissioners of any change in the information contained in the consignor's certificate of registration within seven days of the change.

(4) Where—

(a) a ^{F1}... registered consignor gives notice in accordance with paragraph (3); or

(b) without any such notice having been given it appears to the Commissioners that a consignor's certificate of registration requires correction,

they must, unless they revoke the consignor's approval and registration in accordance with regulation 100G(5) of CEMA 1979, furnish the consignor with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners furnish a ^{F1}... registered consignor with a corrected certificate of registration the consignor must, upon receiving that certificate, destroy the original certificate that required correction.

Textual Amendments

F1 Word in [reg. 31\(1\)-\(5\)](#) 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, 4\(e\)](#) (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. 31](#), as it had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) in respect of the holding, movement and taxation of excise goods in Northern Ireland by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), [regs. 1\(1\), 30](#) (with [regs. 2, 3](#))

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 31.