
Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 5. (See end of Document for details)

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 released for consumption in the United Kingdom-excise duty point

5. Subject to [F1regulations 7(2) and 7A], there is an excise duty point at the time when excise goods are released for consumption in the United Kingdom.

Textual Amendments

- F1** Words in [reg. 5](#) substituted (31.12.2020) by [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), [regs. 1, 8A](#) (with [reg. 44](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 2](#); [S.I. 2020/1559](#), [regs. 1\(2\), 86](#)); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)

Modifications etc. (not altering text)

- C1** [Reg. 5](#), 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\(1\), 7](#) (with [regs. 2, 3](#))
- C2** [Reg. 5](#) modified as it applies in a control zone (1.4.2010) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2010 \(S.I. 2010/594\)](#), [arts. 1, 2](#), [Sch. para. 3](#)

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