
STATUTORY INSTRUMENTS

2010 No. 593

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

PART 9 U.K.

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

Simplified procedure for certain movements of [^{F1}alcoholic products] U.K.

62.—(1) This regulation applies to a movement of [^{F2}alcoholic products] under duty suspension arrangements which starts in the United Kingdom after 31st December 2010.

[^{F3}(2) Subject to the conditions specified in paragraph (3), [^{F4}alcoholic products] to which this regulation applies may be removed without payment of duty from the premises referred to in paragraphs (2A) to (2E) to any other such premises without being under the cover of an electronic administrative document.

(2A) In the case of beer—

(a) premises in respect of which—

(i) the producer of the beer or a packager is registered under section 41A of ALDA 1979 (beer stores);

(ii) the producer of the beer is registered under section 47(1) of ALDA 1979 (breweries);

(b) an excise warehouse approved for the deposit, keeping and securing of beer.

(2B) In the case of wine and [^{F5}other fermented product]—

(a) premises in respect of which the producer of the wine or [^{F5}other fermented product] holds a licence under section 54(2) or 55(2) of ALDA 1979 (wineries);

(b) an excise warehouse approved for the deposit, keeping and securing of wine or [^{F5}other fermented product].

(2C) In the case of cider—

(a) premises in respect of which the maker of the cider is registered under section 62(2) of ALDA (cider maker's premises);

(b) an excise warehouse approved for the deposit, keeping and securing of cider.

(2D) In the case of spirits an excise warehouse approved for the deposit, keeping and securing of spirits.

[^{F6}(2E) In the case of any [^{F7}alcoholic products], premises in respect of which a person (other than the producer or manufacturer of [^{F8}the products]) who is treated under sections 43A to 43D of the Value Added Tax Act 1994 as a member of the same group as the producer or manufacturer—

- (a) is registered or holds a licence under any of the provisions referred to in paragraphs (2A) to (2C); or
- (b) is the authorised warehousekeeper.]]
- (3) The specified conditions are—
- (a) in a case where a guarantee was required in accordance with regulation 39, the [F⁹alcoholic product] must be accompanied by a document prescribed by warehousing regulations as required to accompany goods that are permitted to be removed from a warehouse without payment of duty;
- (b) in a case where no guarantee was required, the [F⁹alcoholic product] must be accompanied by a document issued by the consignor and containing a unique reference number, the consignor's name and address, the date of dispatch, the name and address of the consignee, the address of the place to which [F¹⁰the product] is consigned, a description of [F¹⁰the product] including its quantity and, in the case of beer, its strength and packet size and a statement indicating that [F¹⁰the product] is being moved without payment of duty;
- (c) except in the case of movements [F¹¹to which paragraph (2E) applies], property in the [F⁹alcoholic product] must remain with its producer or manufacturer during the course of the movement;
- (d) the consignee who receives the [F⁹alcoholic product] must, no later than five business days after its receipt—
- (i) issue a certificate of receipt containing such particulars as may be specified by the Commissioners in a notice published by them and keep a record of the issue of the certificate; and
- (ii) send the certificate of receipt to the consignor of [F¹⁰the product]; and
- [F¹²(e) if the amount of alcohol produced in the production premises where the alcoholic product was produced is relevant for the purposes of determining the duty charged on the alcoholic product, the alcoholic product must be accompanied by a certificate of alcohol production in a form approved by the Commissioners.]
- (4) For the purposes of [F¹³paragraph (3)(c)] any person—
- (i) who keeps spirits for the purpose of maturation; or
- (ii) keeps or uses spirits for the purpose of blending (other than domestic blending for domestic consumption),
- shall be treated as the manufacturer.
- [F¹⁴(5) In this regulation—
- “alcoholic product” has the meaning given by section 44 of the Finance (No. 2) Act 2023;
- “beer” has the meaning given by paragraph 3 of Schedule 6 to that Act;
- “cider” has the meaning given by paragraph 5 of Schedule 6 to that Act;
- “other fermented product” has the meaning given by paragraph 12 of Schedule 6 to that Act;
- “spirits” has the meaning given by paragraph 1 of Schedule 6 to that Act;
- “wine” has the meaning given by paragraph 11 of Schedule 6 to that Act;
- “packager”, in relation to beer, means a person carrying on the business of packaging beer.]

Textual Amendments

- F1** Words in reg. 62 heading substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(a)**
- F2** Words in reg. 62(1) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(a)**
- F3** Reg. 62(2)-(2E) substituted for reg. 62(2) (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **10(1)(a)**
- F4** Words in reg. 62(2) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(a)**
- F5** Words in reg. 62(2B) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(b)**
- F6** Reg. 62(2E) substituted (1.12.2012) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2012 (S.I. 2012/2786), regs. 1, **3**
- F7** Words in reg. 62(2E) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(c)(i)**
- F8** Words in reg. 62(2E) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(c)(ii)**
- F9** Words in reg. 62(3) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(d)(i)**
- F10** Words in reg. 62(3) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(d)(ii)**
- F11** Words in reg. 62(3)(c) substituted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **10(1)(b)**
- F12** Reg. 62(3)(e) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(d)(iii)**
- F13** Words in reg. 62(4) substituted (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **10(1)(c)**
- F14** Reg. 62(5) substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 11(4)(e)**

Modifications etc. (not altering text)

- C1** Reg. 62(1) modified (1.10.2011) by The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2011 (S.I. 2011/2225), regs. 1, **10(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Section 62.