



EXCISE GOODS (HOLDING, MOVEMENT AND DUTY POINT) REGULATIONS 2010

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Statutory Document No. 2010/0198



Customs and Excise Acts 1986

EXCISE GOODS (HOLDING, MOVEMENT AND DUTY POINT) REGULATIONS 2010¹

Laid before Tynwald: 18 May 2010
Coming into Operation in accordance with Regulation 2

The Treasury makes these Regulations under sections 94(1), (2)(a), (e), (ga), (gb) and (gc), (4) and (5), 107A, 107B, 124A(1) and (2), 134, 140A, 143A and 180(1) of the Customs and Excise Management Act 1986¹, sections 36A(7), 44(1)(d) and (g), 52(1)(d) and (f), 58(3)(d) and (f), 65(1)(a) and (e), 68B(2) and (3) and 72(2) of, and paragraphs 3 and 4 of Schedule 2A to, the Alcoholic Liquor Duties Act 1986², sections 24(1), (2) and (2A), and 26C(2) and (3) and 28(2) of, and paragraphs 3, 14, 22 and 28 of Schedule 2 to, the Hydrocarbon Oil Duties Act 1986³, and sections 6(1)(a), (b), (ba) and (1A) and 8 of the Tobacco Products Duty Act 1986⁴.

PART 1 – PRELIMINARY

1 Title

These Regulations are the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.

2 Commencement

These Regulations come into operation as follows —

- (a) Part 4, regulation 7(1)(g) and 35(c) on 1 January 2011;
- (b) regulation 39(1)(a), insofar as it applies to an Island registered consignor, only has effect on or after 1 January 2011;
- (c) regulation 39(1)(b), insofar as it requires compliance with the procedures in Part 6 or Part 8, only applies to movements of excise goods that start on or after 1 January 2011; and
- (d) all other provisions on 1 April 2010.

¹ 1986 c.34

² 1986 c.35

³ 1986 c.38

⁴ 1986 c.39

2A Transitional provisions

On the day that the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) Regulations 2019⁵ come into operation —

- (a) regulation (2)(a) and (b) ceases to have effect in relation to “Island registered consignors” but continues to have effect in relation to “registered consignees”; and
- (b) regulation 2(c) ceases to have effect in relation to the procedures in Part 6.²

3 Interpretation

(1) In these Regulations —

“**accompanying document**” [Revoked]³

“**ALDA 1986**” means the Alcoholic Liquor Duties Act 1986;

“**authorised warehousekeeper**” means —

- (i) the occupier of an excise warehouse who is approved in accordance with regulations made under section 94(1) of CEMA 1986;
- (ii) a person who is registered under section 36A or 42 of ALDA 1986;
- (iii) a person who holds an excise licence under Part II of the Wine and Made-Wine Regulations 1990⁶;⁴
- (iv) a person who is registered in accordance with Part II of the Cider and Perry Regulation 1990⁷;⁵
- (v) the occupier of premises registered for the manufacture or safe storage of tobacco products in accordance with regulations made under section 6(1)(b) or (bA) of TPDA 1986;⁶

“**business day**” means any day except —

- (a) Saturday, Sunday, Good Friday or Christmas Day;
- (b) a bank holiday under the Bank Holidays Act 1989⁸;
- (c) a day appointed for public thanksgiving or mourning;
- (d) a day declared by a Treasury order which has effect in the Island section 1(1) of the Banking and Financial Dealings (Isle of Man) Act 1973⁹ to be a non-business day;

⁵ SD 2019/0175

⁶ SD 91/90

⁷ SD 92/90

⁸ 1989 c.5

⁹ 1973 c.19

“**CEMA 1986**” means the Customs and Excise Management Act 1986;

“**change of destination message**” means the message submitted by the consignor of excise goods using the computerised system notifying the Treasury of a change of destination of those goods;⁷

“**computerised system**” means the Island and the United Kingdom components of the system referred to in Article 1 of Decision No. 1152/2003/EC of the European Parliament and of the Council on computerising the movement and surveillance of excisable products^{10,8}

“**customs and excise Acts**” has the meaning given in section 184(1) of CEMA 1986;

“**customs office of exit**” [Revoked]⁹

“**customs suspensive procedure or arrangement**” means –

- (a) any one of the special Customs procedures provided for in Part 1 of the TCTA 2018 (other than an authorised use procedure⁴); and
- (b) the situation between the goods being presented to the Treasury upon their entry into the Island in accordance with paragraph 1(1) of Schedule 1 to the TCTA 2018 and the earlier of –
 - (i) the end of the period of 90 days beginning with the day on which the goods are so presented; and
 - (ii) a Customs declaration under Schedule 1 to that Act being accepted in respect of the goods;¹⁰

“**the Directive**” [Revoked]¹¹

“**distance selling arrangement**” [Revoked]¹²

“**duty**” means any excise duty;

“**duty deferment arrangement**” means any provision made by or under the customs and excise Acts that permits the payment of excise duty to be deferred;

“**duty suspension arrangement**” means a tax arrangement applied to the production, processing, holding or movement of excise goods not covered by a customs suspensive procedure or arrangement, excise duty being suspended;

“**electronic administrative document**” means the message submitted by the consignor to the Treasury using the computerised system under cover of which a movement of excise goods takes place under a duty suspension arrangement;¹³

“**EMCS requirements**” means the requirements specified in the notice published by the Treasury in accordance with regulation 57(2) and –

¹⁰ OJ No. L162, 1.7.2003, p.5

- (a) in the case of a draft electronic administrative document and an electronic administrative document, the respective requirements set out in paragraphs (2A) and (9) of regulation 57;
- (b) in the case of a fallback accompanying document, the requirements set out in paragraphs (2)(b) and (2A) of regulation 60;
- (c) in the case of a fallback report of receipt, the requirements set out in paragraphs (1) and (1A) of regulation 61;
- (d) in the case of a report of receipt, the requirements set out in regulation 59(1); and
- (e) in the case of a report of export, the requirements set out in regulation 59A(3);¹⁴

“**energy products**” means hydrocarbon oil, biodiesel, bioethanol, aqua methanol, road fuel gas, fuel substitute or any mixture of such products charged to excise duty or treated as such under sections 6 to 8, 23B, 23CB and 26C of the Hydrocarbon Oil Duties Act 1986, or in accordance with an order made under section 4 of that Act;¹⁵

“**EU**” and “**territory of the EU**” [Revoked]¹⁶

“**EU requirements**” [Revoked]¹⁷

“**excise duty**” has the meaning given to it in section 49 of the TCTA 2018;¹⁸

“**excise goods**” means goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 26C of the Hydrocarbon Oil Duties Act 1986¹¹;¹⁹

“**exempt consignee**” [Revoked]²⁰

“**exemption certificate**” [Revoked]²¹

“**fallback accompanying document**” means the paper document referred to in regulation 60(2)(b);²²

“**fallback report of export**” [Revoked]²³

“**fallback report of receipt**” means the paper document referred to in regulation 61(1);²⁴

“**irregularity**” means a situation occurring in the course of a movement of excise goods under a duty suspension arrangement, other than a relevant event referred to in regulation 21, as a result of which the movement, or a part of that movement, has not ended in accordance with regulation 3(3)(b);²⁵

“**Island registered consignee**” [Revoked]²⁶

“**Island registered consignor**” [Revoked]²⁷

¹¹ Section 26C of the Hydrocarbon Oil Duties Act 1986 was inserted by SD 566/04

“**member State**” and “**territory of a member State**” and “**a Member State**”
[Revoked]²⁸

“**own use**” [Revoked]²⁹

“**place of direct delivery**” [Revoked]³⁰

“**place of importation**” means the place where excise goods are when a declaration for the free-circulation procedure or an authorised use procedure in respect of those goods is accepted in accordance with Schedule 1 to the TCTA 2018;³¹

“**registered commercial importer**” [Revoked]³²

“**registered consignee**” [Revoked]³³

“**registered consignor**” has the meaning given by regulation 30(2);³⁴

“**report of export**” means a report completed by the Treasury using the computerised system certifying that excise goods have left the territory of the Island and the United Kingdom;³⁵

“**report of receipt**” means a report submitted by the consignee of excise goods using the computerised system to the Treasury confirming that the goods have been received;³⁶

“**tax representative**” [Revoked]³⁷

“**tax warehouse**” means —

- (i) an excise warehouse¹²;
- (ii) any premises registered under section 36A or 42 of ALDA 1986;
- (iii) any premises in respect of which a person holds an excise licence under section 52(1)(a) of ALDA 1986;
- (iv) any premises in respect of which a person is registered in accordance with section 58(3) of ALDA 1986;
- (v) any premises registered for the manufacture or safe storage of tobacco products in accordance with regulations made under section 6(1)(b) or (ba) of TPDA 1986;³⁸

“**TCTA 2018**” means the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island^{13,39}

“**temporary registered consignee**” [Revoked]⁴⁰

“**tobacco products**” has the meaning given in section 1(1) of TPDA 1986;

“**TPDA 1986**” means the Tobacco Products Duty Act 1986;

¹² "Excise warehouse" is defined in section 184(1) of the Customs and Excise Management Act 1986

¹³ The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

“**transporter**” means the person carrying out the first transportation of excise goods in a movement of such goods;

“**unique administrative reference code**” means a code assigned to an electronic administrative document;

“**vendor**” [Revoked]⁴¹

(2) [Revoked]⁴²

(3) For the purposes of these Regulations a movement of excise goods under a duty suspension arrangement —

(a) starts when —

(i) the goods leave a tax warehouse (where the consignor is an authorised warehousekeeper); or

(ii) a declaration for the free-circulation procedure or an authorised use procedure is accepted in accordance with Schedule 1 to the TCTA 2018 (where the consignor is a registered consignor; and⁴³

(b) ends —

(i) except where sub-paragraph (ii) applies, when the consignee takes delivery of the goods, or

(ii) in a case where the goods were dispatched to a place from where they will leave the territory of the Island and the United Kingdom, when they have so left.⁴⁴

(4) [Revoked]⁴⁵

4 [Revoked]⁴⁶

PART 2 - EXCISE DUTY POINTS AND PAYMENT OF THE DUTY

5 Goods released for consumption in the Island - excise duty point

Subject to regulations 7(2) and 7A, there is an excise duty point at the time when excise goods are released for consumption in the Island.⁴⁷

6

(1) Excise goods are released for consumption in the Island at the time when the goods —

(a) leave a duty suspension arrangement;

(b) are held outside a duty suspension arrangement and excise duty on those goods has not been paid, relieved, remitted or deferred under a duty deferment arrangement;⁴⁸

- (c) are produced outside a duty suspension arrangement; or
 - (d) are charged with duty at importation unless they are placed, immediately upon importation, under a duty suspension arrangement.
- (2) In paragraph (1)(d) “importation” means —
- (a) the entry into the Island of excise goods, unless the goods upon their entry into the Island are immediately placed under a customs suspensive procedure or arrangement; or⁴⁹
 - (b) the entry into the Island of excise goods from Northern Ireland where those goods have been exported from an EU member State to the Island and began their journey in an EU member State; or⁵⁰
 - (c) the release in the Island of excise goods from a customs suspensive procedure or arrangement.⁵¹
- (3) [Revoked]⁵²

7

- (1) For the purposes of regulation 6(1)(a), excise goods leave a duty suspension arrangement at the earlier of the time when —
- (a) they leave any tax warehouse in the Island or are otherwise made available for consumption (including consumption in a tax warehouse) unless —
 - (i) they are dispatched to one of the destinations referred to in regulation 37(a); and⁵³
 - (ii) are moved in accordance with the conditions specified in regulation 39;
 - (b) they are consumed;
 - (c) [Revoked]⁵⁴
 - (d) [Revoked]⁵⁵
 - (e) the premises on which the goods are deposited cease to be a tax warehouse;
 - (f) [Revoked]⁵⁶
 - (g) they leave a place of importation in the Island unless —
 - (i) they are dispatched to one of the destinations referred to in regulation 37(a); and⁵⁷
 - (ii) are moved in accordance with the conditions specified in regulation 39;
 - (h) there is an irregularity in the course of a movement of the goods under a duty suspension arrangement which occurs, or is deemed to occur;⁵⁸

- (i) there is any contravention of, or failure to comply with, any requirement relating to the duty suspension arrangement; or
 - (j) they are found to be deficient or missing from a tax warehouse.
- (2) An excise duty point does not occur at the time when excise goods leave a duty suspension arrangement –
- (a) by virtue of paragraph (1)(a) or (g), if they are lawfully delivered for export, shipment as stores or removal to the United Kingdom;⁵⁹
 - (b) by virtue of paragraph (1)(j), if it is shown to the satisfaction of the Treasury that the absence of, or deficiency in, the goods is due to a legitimate cause.
- (3) [Revoked]⁶⁰
- (4) [Revoked]⁶¹
- (5) For the purposes of paragraph (1)(i), the sale of tobacco products that are eligible for home use to a person who is not a manufacturer is a contravention of a requirement of duty suspension arrangements.
- (6) In paragraph (5) “manufacturer” has the meaning given in regulation 3(1) of the Tobacco Products Regulations 2001¹⁴.

7A Transit through Republic of Ireland

- (1) An excise duty point does not arise by virtue of regulation 6(1)(d) where excise goods enter the Island from the Republic of Ireland having merely passed through the Republic of Ireland and it is shown to the satisfaction of the Treasury that UK excise duty has been paid on those goods in Northern Ireland.
- (2) The Treasury may in a notice published by it, specify details of the evidence that will be accepted as demonstrating that the conditions in paragraph (1) have been complied with.⁶²

8 Goods released for consumption in the Island - persons liable to pay

- (1) Subject to regulation 9, the person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(a) (excise goods leaving a duty suspension arrangement) is the authorised warehousekeeper or any other person releasing the excise goods or on whose behalf the excise goods are released from the duty suspension arrangement.⁶³
- (2) In the case of an irregular departure from a tax warehouse any other person involved in that departure is jointly and severally liable to pay the duty with the persons specified in paragraph (1).

¹⁴ SD 256/01; the definition was amended by SD 705/06

9

- (1) The person liable to pay the duty when excise goods are released for consumption by virtue of an irregularity in the course of a movement of the goods under a duty suspension arrangement which occurs, or is deemed to occur, is —
 - (a) in a case where a guarantee was required in accordance with regulation 39, the person who provided that guarantee;
 - (b) in a case where no guarantee was required —
 - (i) the authorised warehousekeeper of dispatch (where the excise goods were dispatched from a tax warehouse); or⁶⁴
 - (ii) the registered consignor (where the excise goods were dispatched upon a declaration for the free-circulation procedure or an authorised use procedure being accepted in accordance with Part 1 of TCTA 2018).^{65 66}
- (2) Any other person who participated in the irregularity and who was aware, or should reasonably have been aware, that it was an irregularity, is jointly and severally liable to pay the duty with the persons specified in paragraph (1).
- (3) [Revoked]⁶⁷

10

- (1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(b) (holding of excise goods outside a duty suspension arrangement) is the person holding the excise goods at that time.
- (2) Any other person involved in the holding of the excise goods is jointly and severally liable to pay the duty with the person specified in paragraph (1).

11

- (1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(c) (production of excise goods outside a duty suspension arrangement) is the person producing the excise goods.
- (2) In the case of irregular production of excise goods, any other person involved in their production is jointly and severally liable to pay the duty with the person specified in paragraph (1).

12

- (1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(d) (importation of excise goods)

is the person who declares the excise goods or on whose behalf they are declared upon importation.⁶⁸

- (2) In the case of an irregular importation any person involved in the importation is liable to pay the duty.
- (3) Where more than one person is involved in the irregular importation, each person is jointly and severally liable to pay the duty.

13 [Revoked]⁶⁹

14 [Revoked]⁷⁰

15 [Revoked]⁷¹

16 [Revoked]⁷²

17 [Revoked]⁷³

18 **Contravention of conditions or requirements - duty point and persons liable to pay**

- (1) The excise duty point for excise goods in respect of which there is a failure to comply with any condition subject to which any relief from payment of duty on those goods was conferred is the time of that failure to comply.
- (2) The person liable to pay the duty is the person holding the excise goods at the excise duty point.

19

- (1) The excise duty point for excise goods in respect of which there has been a contravention described in any of paragraphs (3) and (4) is the time specified in paragraph (6).⁷⁴
- (2) [Revoked]⁷⁵
- (3) For excise goods to which Part 8 applies (movement of excise goods wholly within the Island under duty suspension arrangements) the contraventions are —
 - (a) a failure to comply with regulation 57(2) (completion of draft electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the Island);
 - (b) a failure to comply with regulation 60(2) (procedure for movement of excise goods under duty suspension arrangements wholly within the Island when computerised system unavailable).

- (4) For excise goods to which Part 9 applies (simplified procedures for movements of excise goods wholly within the Island under duty suspension arrangements) the contraventions are —
 - (a) a failure to comply with the conditions specified in regulation 62(3) (simplified procedures for certain movements of alcoholic liquors); and
 - (b) a failure to comply with the conditions specified in regulation 63(3) (simplified procedure for certain movements of tobacco products).
- (5) [Revoked]⁷⁶
- (6) The excise duty point is —
 - (a) [Revoked]⁷⁷
 - (b) for excise goods to which Parts 8 and 9 apply, the time when the goods were removed from the tax warehouse or, as the case may be, the place of importation.
 - (c) [Revoked]⁷⁸
- (7) The person liable to pay the duty when an excise duty point specified —
 - (a) [Revoked]⁷⁹
 - (b) in paragraph (6)(b) occurs is the authorised warehousekeeper or, as the case may be, the registered consignor.⁸⁰
 - (c) [Revoked]⁸¹
- (8) Any person whose conduct caused a contravention described in this regulation so that there was an excise duty point is jointly and severally liable to pay the excise duty at that excise duty point with the person specified in paragraph (7).

20 Time of payment of the duty

- (1) Subject to —
 - (a) the provisions of these Regulations and any other regulations made under the customs and excise Acts about accounting and payment;
 - (b) any relief conferred by or under the customs and excise Acts; or
 - (c) any duty deferment arrangement,duty must be paid at or before an excise duty point.
- (2) In a duty deferment arrangement the time when the duty must be paid is the time specified by that arrangement.

21 Destruction and loss of excise goods

- (1) This regulation applies where the occurrence of a relevant event is proven to the satisfaction of the Treasury.⁸²

- (2) A “relevant event” means the total destruction or irretrievable loss of excise goods as a result of —
- (a) the nature of the goods;
 - (b) unforeseeable circumstances;
 - (c) force majeure; or
 - (d) authorisation by the Treasury.⁸³
- (3) If at the time of the relevant event, the excise goods were under a duty suspension arrangement, the occurrence of the event shall not be considered as a release for consumption.⁸⁴
- (4) For the purposes of this regulation goods are considered totally destroyed or irretrievably lost when they are rendered unusable as excise goods.

PART 3⁸⁵

22 [Revoked]⁸⁶

23 [Revoked]⁸⁷

24 [Revoked]⁸⁸

25 [Revoked]⁸⁹

26 [Revoked]⁹⁰

27 [Revoked]⁹¹

28 [Revoked]⁹²

29 [Revoked]⁹³

PART 4 –REGISTERED CONSIGNORS⁹⁴

30 Approval and registration

- (1) For the purposes of section 107A of CEMA 1986 the Treasury may approve revenue traders who wish to only dispatch excise goods under duty suspension arrangements upon a declaration for the free-circulation procedure or an authorised use procedure being accepted in accordance with Part 1 of TCTA 2018 and register them as excise dealers and shippers in accordance with section 107A(2) of CEMA 1986.⁹⁵

- (2) A revenue trader who has been so approved and registered shall be known as an registered consignor.⁹⁶

31

- (1) The Treasury must furnish every registered consignor with a certificate of registration.⁹⁷
- (2) When a person ceases to be an registered consignor that person must immediately destroy the certificate of registration.⁹⁸
- (3) An registered consignor must give notice in writing to the Treasury of any change in the information contained in the consignor's certificate of registration within seven days of the change.⁹⁹

- (4) Where —

- (a) an registered consignor gives notice in accordance with paragraph (3); or¹⁰⁰
- (b) without any such notice having been given it appears to the Treasury that a consignor's certificate of registration requires correction,

it must, unless it revokes the consignor's approval and registration in accordance with section 107A(5) of CEMA 1986, furnish the consignor with a corrected certificate of registration.

- (5) Where, in accordance with paragraph (4), the Treasury furnish an registered consignor with a corrected certificate of registration the consignor must, upon receiving that certificate, destroy the original certificate that required correction.¹⁰¹

32 Certificates of Registration

Every certificate of registration must contain the following particulars —

- (a) a unique reference number assigned to the registered consignor by the Treasury;¹⁰²
- (b) the name and (if different) the trading name of the registered consignor;¹⁰³
- (c) the address of the registered consignor's place of business (including any postcode) in the Island;¹⁰⁴
- (d) any conditions or restrictions imposed by the Treasury in exercise of its discretion under section 107A(4) of CEMA 1986.

33 Conditions and restrictions

The approval and registration of registered consignors, in addition to any conditions or restrictions imposed on them by the Treasury under section 107A(4)

of the Act, is subject to the conditions and restrictions prescribed in a notice published by the Treasury.¹⁰⁵

PART 5 – HOLDING AND MOVEMENT OF EXCISE GOODS UNDER DUTY SUSPENSION ARRANGEMENTS

34 Holding of excise goods under duty suspension arrangements

Excise goods may be deposited and kept under duty suspension arrangements only in a tax warehouse.

35 [Revoked]¹⁰⁶

36 [Revoked]¹⁰⁷

37

- (1) Excise goods of a certain class or description may only be moved wholly within the Island under duty suspension arrangements if they are –
 - (a) dispatched from a tax warehouse to –
 - (i) another tax warehouse approved in relation to excise goods of that class or description;
 - (ii) a place from where they will leave the territory of the Island and the United Kingdom; or¹⁰⁸
 - (b) dispatched by an registered consignor from the place of importation to either of the destinations referred to in paragraph (a).^{109 110}
- (2) The modifications in paragraphs (3) and (4) apply in cases where excise goods are being transported between the Island and Northern Ireland in either direction.¹¹¹
- (3) Where excise goods are sent from the Island to a place in Northern Ireland –
 - (a) the references in paragraph (1)(a)(ii) and Part 8 to a place from where the goods will leave the territory of the Island and the United Kingdom include references to a place from where the goods will leave the Island for Northern Ireland; but
 - (b) regulation 59A (report of export) does not apply to the movement.¹¹²
- (4) Where excise goods are sent from a place in Northern Ireland to the Island, the references in paragraph (1)(b) and Part 8 to the place of importation include references to the place where the goods arrive in the Island from Northern Ireland.¹¹³

38

- (1) For the protection of the revenue the Treasury may by notice in writing addressed to a packager or a registered brewer registered under section 36A(1) of ALDA 1986, restrict or prohibit the movement of beer without payment of duty from the premises in respect of which the packager or brewer is registered under that section to —
 - (a) other premises in respect of which any person is registered under that section; or
 - (b) an excise warehouse.
- (2) In this regulation —

“beer” has the meaning given in section 1(3), but subject to any orders made under section 1(10) of ALDA 1986;

“registered brewer” has the meaning given in section 42(1) of that Act;

“packager” has the meaning given in section 74(1) of that Act.

“packager” has the meaning given in section 74(1) of that Act.

39 **Movement conditions**

- (1) Except for movements between tax warehouses which the Treasury may specify in a notice, excise goods may not be moved under duty suspension arrangements unless —
 - (a) the risks inherent in the movement are covered by an approved guarantee provided by the authorised warehousekeeper of dispatch, the registered consignor or any other person the Treasury may allow in accordance with paragraph (2) which secures such amount of the duty chargeable on the goods as the Treasury may require; and
 - (b) the procedures in Part 8 or, as the case may be, Part 9 of these Regulations are complied with.¹¹⁴
- (2) Subject to such conditions as it may specify in a notice the Treasury may allow the guarantee referred to in paragraph (1)(a) to be provided by —
 - (a) the transporter or carrier of the excise goods;
 - (b) the owner of the excise goods; or
 - (c) the consignee of the excise goods.
- (3) In paragraph (1)(a) “approved” means approved by the Treasury.

PART 6¹¹⁵40 [Revoked]¹¹⁶41 [Revoked]¹¹⁷42 [Revoked]¹¹⁸43 [Revoked]¹¹⁹44 [Revoked]¹²⁰45 [Revoked]¹²¹46 [Revoked]¹²²47 [Revoked]¹²³48 [Revoked]¹²⁴49 [Revoked]¹²⁵50 [Revoked]¹²⁶51 [Revoked]¹²⁷**PART 7¹²⁸**52 [Revoked]¹²⁹53 [Revoked]¹³⁰54 [Revoked]¹³¹55 [Revoked]¹³²**PART 8 –MOVEMENTS OF EXCISE GOODS WHOLLY WITHIN
THE ISLAND UNDER DUTY SUSPENSION ARRANGEMENTS**

56 Application of Part 8

- (1) This Part applies to the movement of excise goods, other than energy products, under duty suspension arrangements where –
 - (a) the movement starts in the Island;¹³³
 - (b) the movement ends in the Island;
 - (c) the goods do not at any time leave the Island during the course of the movement; and
 - (d) a simplified procedure under Part 9 of these Regulations does not apply.¹³⁴
- (1A) This Part also applies to the movement of the energy products mentioned in Article 20(1) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity from a place of importation to –
 - (a) a tax warehouse; or
 - (b) a place from where they will leave the territory of the Island and the United Kingdom,

where the energy products do not at any time leave the territory comprising the Island and the United Kingdom during the course of the movement.¹³⁵
- (2) The Treasury must publish a notice specifying the requirements for the electronic messages to be sent using the computerised system, namely –
 - (a) the electronic administrative document;
 - (b) the cancellation message referred to in regulation 58(2);
 - (c) the change of destination message;
 - (d) the notification of change of destination message referred to in regulation 58(9); and¹³⁶
 - (e) the report of receipt and report of export.¹³⁷
- (3) For each of the electronic messages referred to in paragraph (2), the notice must specify the data elements required. These must be structured in data groups and, where applicable, data subgroups.^{138 139}

57 Electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the Island

- (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

requirements set out in paragraphs (2A) and (9) and send it to the Treasury using the computerised system.¹⁴⁰

- (2A) The draft electronic administrative document must be submitted no earlier than 7 days before the date indicated on that document as the date of dispatch of the excise goods concerned.¹⁴¹
- (3) The Treasury 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 Treasury must, using the computerised system, inform the consignor of that fact without delay.
- (5) Where the data in the document are valid, the Treasury 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 Treasury 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
 - (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 Treasury one of the documents referred to in paragraph (7).
- (9) The draft electronic administrative document referred to in paragraph (2) and the electronic administrative document to which a unique administrative reference code has been assigned in accordance with paragraph (5) must comply with the requirements for those documents specified in the notice published by the Treasury in accordance with regulation 56(2).¹⁴²

58 Electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the Island - supplementary provisions

- (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 complete a draft cancellation message and send it to the Treasury using the computerised system.¹⁴³

- (2A) The draft cancellation message must comply with the requirements for that message specified in the notice published by the Treasury in accordance with regulation 56(2).¹⁴⁴
- (2B) The Treasury must carry out an electronic verification of the data in the draft cancellation message.¹⁴⁵
- (2C) Where the data in the document are invalid, the Treasury must, using the computerised system, inform the consignor of that fact without delay.¹⁴⁶
- (2D) Where the data in the document are valid, the Treasury must, —
 - (a) add the date and time of validation to the cancellation message and communicate that information to the consignor; and
 - (b) where the consignee is an authorised warehousekeeper, forward the cancellation message to the consignee.¹⁴⁷
- (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; or
 - (b) [Revoked]¹⁴⁸
 - (c) a place from where the goods will leave the territory of the Island and the United Kingdom.¹⁴⁹
 - (d) [Revoked]¹⁵⁰
- (5) A consignor wishing to amend the destination must complete a draft change of destination message and send it to the Treasury using the computerised system.¹⁵¹
- (6) The draft change of destination message must comply with the requirements for that message specified in the notice published by the Treasury in accordance with regulation 56(2).¹⁵²
- (7) The Treasury must carry out an electronic verification of the data in the draft change of destination message.¹⁵³
- (8) Where the data in the message are invalid, the Treasury must, using the computerised system, inform the consignor of that fact without delay.¹⁵⁴
- (9) Where the data in the message are valid, the Treasury must —
 - (a) add the date and time of validation and a sequence number to the change of destination message and inform the consignor of that number;
 - (b) update the original electronic administrative document in accordance with the information in the change of destination message; and

- (c) inform the consignee mentioned in the original electronic administrative document of the change of destination in accordance with the requirements for the notification of change of destination message specified in the notice published by the Treasury in accordance with regulation 56(2).¹⁵⁵

59 Report of receipt of excise goods moved under duty suspension arrangements wholly within the Island

- (1) Subject to regulation 61, on receipt of the excise goods the consignee must, using the computerised system, send to the Treasury without delay, and in any event no later than five business days after receipt of the goods (or within such other period as the Treasury may allow), a report of receipt that complies with the requirements for that message specified in the notice published by the Treasury in accordance with regulation 56(2).¹⁵⁶
- (2) The Treasury 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 Treasury 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 Treasury 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 Treasury 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.

59A Report of export from the territory of the Island and the United Kingdom

- (1) This regulation applies where excise goods have been dispatched from a place in the Island to a place from where they will leave the territory of the Island and the United Kingdom.
- (2) Upon notification being sent by the Treasury in accordance with regulations made under Part 1 of the TCTA 2018 confirming the excise goods have left the territory of the Island and the United Kingdom, the

Treasury must send a report of export to the consignor using the computerised system.

- (3) The report of export must comply with the requirements for that message specified in the notice published by the Treasury in accordance with regulation 56(2).
- (4) A report of export shall constitute proof that the movement of the excise goods referred to in the report has ended¹⁵⁷

60 Procedure for movement of excise goods under duty suspension arrangements wholly within the Island when computerised system unavailable

- (1) This regulation, regulation 60A and regulation 61 apply when the computerised system is unavailable.¹⁵⁸
- (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 Treasury before the goods leave the warehouse or place of importation; and
 - (b) the goods are accompanied by a paper document that complies with the requirements set out in paragraph (2A).¹⁵⁹
- (2A) The paper document referred to in paragraph (2)(b) must —
 - (a) carry the title “Fallback Accompanying Document for movements of excise goods under suspension of excise duty”; and
 - (b) contain the same data displayed in the form of data elements and expressed in the same manner as the draft electronic administrative document referred to in regulation 57(2).¹⁶⁰
- (3) Before the goods leave the warehouse or place of importation the Treasury 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 Treasury.
- (5) The Treasury 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.

60A Procedure for amending destination when computerised system unavailable

- (1) If, in accordance with regulation 58(3), the destination shown on the electronic administrative document is amended, the consignor must, before the destination is amended, notify the Treasury of the new destination.
- (2) As soon as the computerised system is restored, the consignor must notify the Treasury of the new destination using the computerised system.
- (3) The consignor must ensure that the information notified to the Treasury in accordance with paragraph (1) is in the form of data elements, expressed in the same manner as the change of destination message referred to in regulation 58(5).^{161 162}

61 Report of receipt of excise goods moved under duty suspension arrangements wholly within the Island when computerised system unavailable

- (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 paper document that complies with the requirements set out in paragraph (1A) and contains the same data as the report of receipt referred to in regulation 59(1).¹⁶³
- (1A) The paper document referred to in paragraph (1) must, –
 - (a) carry the title “Fallback Report of Receipt for movements of excise goods under suspension of excise duty”; and
 - (b) display the required data in the form of data elements, expressed in the same manner as in the report of receipt.¹⁶⁴
- (2) As soon as the computerised system is restored the consignee must send a report of receipt to the Treasury and regulation 59(2) to (4) shall apply to that report.

PART 9 -SIMPLIFIED PROCEDURES FOR MOVEMENTS OF EXCISE GOODS WHOLLY WITHIN THE ISLAND UNDER DUTY SUSPENSION ARRANGEMENTS

62 Simplified procedure for certain movements of alcoholic liquors

- (1) This regulation applies to a movement of alcoholic liquors under duty suspension arrangements which starts in the Island after 31st December 2010.
- (2) Subject to the conditions specified in paragraph (3), alcoholic liquors 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.¹⁶⁵
 - (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 36A of ALDA 1986 (beer stores);
 - (ii) the producer of the beer is registered under section 42(1) of that Act (breweries);
 - (b) an excise warehouse approved for the deposit, keeping and securing of beer.¹⁶⁶
 - (2B) In the case of wine and made-wine —
 - (a) premises in respect of which the producer of the wine or made-wine holds a licence under Part II of the Wine and Made-Wine Regulations 1990 (excise licences);
 - (b) an excise warehouse approved for the deposit, keeping and securing of wine or made-wine.¹⁶⁷
 - (2C) In the case of cider —
 - (a) premises in respect of which the maker of the cider is licensed under Part II of the Cider and Perry Regulations 1990 (excise licences);
 - (b) an excise warehouse approved for the deposit, keeping and securing of cider.¹⁶⁸
 - (2D) In the case of spirits an excise warehouse approved for the deposit, keeping and securing of spirits.¹⁶⁹
 - (2E) In the case of any alcoholic liquors, premises in respect of which a person (other than the producer or manufacturer of the liquors) who is treated

under sections 43A to 43E of the Value Added Tax Act 1996¹⁵ 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.¹⁷⁰
- (3) The specified conditions are —
- (a) in a case where a guarantee was required in accordance with regulation 39, the alcoholic liquor 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 alcoholic liquor 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 the liquor is consigned, a description of the liquor including its quantity and, in the case of beer, its strength and packet size and a statement indicating that the liquor is being moved without payment of duty;
 - (c) except in the case of movements to which paragraph (2E) applies, property in the alcoholic liquor must remain with its producer or manufacturer during the course of the movement;¹⁷¹
 - (d) the consignee who receives the alcoholic liquor 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 Treasury in a notice published by it and keep a record of the issue of the certificate; and
 - (ii) send the certificate of receipt to the consignor of the liquor; and
 - (e) in the case of beer, if the amount of beer produced in the brewery where the beer was produced is relevant for the purposes of determining the duty charged on the beer, the beer must be accompanied by a certificate of production in the form approved by the Treasury.
- (4) For the purposes of paragraph (3)(c) any person —
- (a) who keeps spirits for the purpose of maturation; or
 - (b) keeps or uses spirits for the purpose of blending (other than domestic blending for domestic consumption),
- shall be treated as the manufacturer.¹⁷²

¹⁵ Sections 43A, 43B, 43C and 43D were inserted by SD 503/99. Sections 43AA and 43E were inserted by SD 568/04

- (5) In this regulation —
- “alcoholic liquors” means the alcoholic liquors that are chargeable with duty under ALDA 1986;
- “beer” has the meaning given in section 1(3), but subject to section 1(10), of that Act;
- “cider” has the meaning given in section 1(6) of that Act;¹⁷³
- “made-wine” has the meaning given in section 1(5) of that Act;¹⁷⁴
- “spirits” has the meaning given in section 1(2) of that Act; and “packager” has the meaning given in section 74(1) of that Act;
- “packager” has the meaning given in section 74(1) of that Act; and
- “wine” has the meaning given in section 1(4) of that Act.¹⁷⁵

63 Simplified procedure for certain movements of tobacco products

- (1) This regulation applies to a movement of tobacco products under duty suspension arrangements which starts in the Island after 31st December 2010.
- (2) Subject to the conditions specified in paragraph (3), the movement of tobacco products to which this regulation applies may take place without being under the cover of an electronic administrative document, to or from —
- (a) premises registered in accordance with regulations made under section 6(1) of TPDA 1986 (registered tobacco factories and stores);
- (b) an excise warehouse used for the packaging, repackaging or testing of tobacco products.
- (3) The specified conditions are —
- (a) the tobacco 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 the tobacco product is consigned, a description of the tobacco product and a statement indicating that the tobacco product is being moved without payment of duty;
- (b) property in the tobacco product must remain with its manufacturer during the course of the movement;
- (c) the consignee who receives the tobacco 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 Treasury in a notice published by it and keep a record of the issue of the certificate; and

- (ii) send the certificate of receipt to the consignor of the tobacco products.
- (4) In this regulation —
- “manufacturer”, subject to paragraph (5), means any person who manufactures tobacco products in premises that may be registered for the manufacture of tobacco products in accordance with regulations made under section 6(1) of TPDA 1986 (“a registered factory”); and
- “repackaging” means the replacement of any packaging or wrapping material that is customary, necessary or both customary and necessary to enclose and present tobacco products for retail sale purposes.
- (5) For the purposes of paragraph (3)(b), two bodies corporate may be treated jointly as a manufacturer if —
- (a) one of them manufactures tobacco products in premises that may be registered as a registered factory;
 - (b) one of the other body corporate’s principal activities is the storage of tobacco products manufactured by the first mentioned body corporate; and
 - (c) one of them controls the other or, although neither controls the other, they are both controlled by the same body corporate.

63A Simplified procedure for direct exports of alcoholic liquors and tobacco products

- (1) Subject to the conditions specified in paragraph (2), alcoholic liquors and tobacco products may be removed without payment of duty from any of the premises referred to in regulation 62 or 63 (including an excise warehouse) to a place from where they will leave the territory of the Island and the United Kingdom without being under the cover of an electronic administrative document.¹⁷⁶
- (2) The specified conditions are —
- (a) the occupier of the premises must have been granted authorisation to use a simplified customs procedure in respect of the premises and that authorisation has not been suspended or revoked;¹⁷⁷
 - (b) that authorisation must require that a full customs declaration is made; and
 - (c) in a case where a guarantee was required in accordance with regulation 39, the person providing the guarantee must be shown on that declaration.
- (3) In this regulation —
- “alcoholic liquors” has the meaning given in regulation 62(5);
- “authorisation to use the local clearance procedure” [Revoked]¹⁷⁸

“authorisation to use a simplified customs procedure” means, —

- (a) where authorisation was granted before 1st May 2016, the authorisation referred to in Article 283 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code; or
- (b) where authorisation was granted on or after 1 May 2016, an authorisation, granted by the Treasury, which permits the goods to be made available for examination at those premises;^{179 180}

“full customs declaration” means a declaration that contains all the particulars set out in the Single Administrative Document provided for in a public notice made under Part 1 of the TCTA 2018.^{181 182}

PART 10¹⁸³64 [Revoked]¹⁸⁴65 [Revoked]¹⁸⁵66 [Revoked]¹⁸⁶**PART 11**¹⁸⁷67 [Revoked]¹⁸⁸68 [Revoked]¹⁸⁹69 [Revoked]¹⁹⁰70 [Revoked]¹⁹¹71 [Revoked]¹⁹²72 [Revoked]¹⁹³73 [Revoked]¹⁹⁴74 [Revoked]¹⁹⁵**PART 12**¹⁹⁶75 [Revoked]¹⁹⁷76 [Revoked]¹⁹⁸77 [Revoked]¹⁹⁹78 [Revoked]²⁰⁰

PART 13 - IRREGULARITIES IN THE COURSE OF A MOVEMENT OF EXCISE GOODS UNDER A DUTY SUSPENSION ARRANGEMENT

79 [Revoked]²⁰¹

80 **Irregularities**²⁰²

- (1) This regulation applies where —
 - (a) excise goods are moved under a duty suspension arrangement; and
 - (b) in relation to those goods and that movement, there is an irregularity.²⁰³
- (2) Where an irregularity occurs, the excise goods are released for consumption at the time of the irregularity or, where it is not possible to establish when the irregularity occurred, the time when the irregularity is detected or first comes to the attention of the Treasury.²⁰⁴
- (3) [Revoked]²⁰⁵
- (4) [Revoked]²⁰⁶

81 **Failure of excise goods to arrive at their destination**

- (1) This regulation applies where —
 - (a) there is a movement of excise goods under a duty suspension arrangement;
 - (b) [Revoked]²⁰⁷
 - (c) the movement is not discharged by the arrival of the goods at their stated destination; and
 - (d) no irregularity is detected in the course of the movement.
- (2) Where this regulation applies an irregularity shall be deemed to have occurred, and the goods accordingly released for consumption, at the time when the movement started.²⁰⁸
- (3) Paragraph (2) does not apply if, within four months of the start of the movement, the person (“P”) —
 - (a) who guaranteed payment of the duty in accordance with regulation 39; or
 - (b) where no guarantee was required, the consignor of the goods, satisfies the Treasury that —
 - (a) the goods have arrived at their stated destination.
 - (b) [Revoked]²⁰⁹

- (4) If, at the time P is informed by the Treasury that the excise goods have not arrived at their stated destination, P does not know, or could not reasonably have known, that the goods have not so arrived, P may, no later than one month after that time, provide evidence to satisfy the Treasury that –
- (a) the goods have arrived at their stated destination.
 - (b) [Revoked]²¹⁰
- (5) Where the Treasury is satisfied with any evidence provided in accordance with paragraph (4), paragraph (2) does not apply.
- (6) In this regulation “stated destination” means the destination stated in –
- (a) the electronic administrative document or, as the case may be, fallback accompanying document;²¹¹
 - (b) the document that is required by regulation 62 (simplified procedures for certain movements of alcoholic liquors) to accompany the goods (in the case of a movement that takes place in accordance with that regulation); or
 - (c) the document that is required by regulation 63 (simplified procedures for certain movements of tobacco products) to accompany the goods (in the case of a movement that takes place in accordance with that regulation).
 - (d) [Revoked]²¹²
- (7) [Revoked]²¹³

82 [Revoked]²¹⁴

PART 14²¹⁵

83 [Revoked]²¹⁶

84 [Revoked]²¹⁷

85 [Revoked]²¹⁸

PART 15 - OBLIGATIONS, CONDITIONS AND RESTRICTIONS

86 **General conditions and restrictions**

The Treasury may in a notice published by it –

- (a) impose on authorised warehousekeepers conditions and restrictions subject to which excise goods to which these Regulations apply may be deposited in or removed from excise warehouses;²¹⁹
- (b) [Revoked]²²⁰
- (c) prescribe conditions and restrictions subject to which excise goods to which these Regulations apply and in respect of which excise duty has not been paid may be dispatched by registered consignors;²²¹
- (d) impose on transporters and on persons undertaking the carriage of excise goods requirements concerning the keeping and preserving of the documents that are required by these Regulations to accompany the goods.

87 Obligations of owners and transporters

- (1) Every owner and every transporter of excise goods to which these Regulations apply must ensure that the EMCS requirements are complied with at all times.²²²
- (2) Every transporter of excise goods to which these Regulations apply must, while the goods remain in that transporter's custody or under that transporter's control, produce or cause to be produced to an officer any documents that are required by these Regulations to accompany the goods when required to do so.
- (3) This regulation also applies to —
 - (a) any person who undertakes the carriage of excise goods who is not the transporter; and
 - (b) the driver of any vehicle in which the goods are being carried, as it applies to the transporter.

PART 16 - FORFEITURE AND CIVIL PENALTIES

88 Forfeiture of excise goods on which the duty has not been paid

If in relation to any excise goods that are liable to duty that has not been paid there is —

- (a) a contravention of any provisions of these Regulations, or
- (b) a contravention of any condition or restriction imposed by or under these Regulations,

those goods shall be liable to forfeiture.

89 Civil Penalties

- (1) In the case of any contravention of or failure to comply with any relevant regulation or any EMCS requirement, section 107C of CEMA 1986 (contravention of registered excise dealers and shippers regulations) applies for the purposes of attracting civil penalties under section 9 of the Finance Act 1994¹⁶ (of Parliament), as it has effect in the Island, in the following manner.²²³
- (2) Any contravention of, or failure to comply with, any relevant regulation is treated as if it were a contravention of a provision of registered excise dealers and shippers regulations.
- (3) In so far as the contravention of failure is not included in paragraph (2) any contravention of, or failure to comply with, any EMCS requirement is treated as if it were a failure to comply with a condition or restriction imposed by or under registered excise dealers and shippers regulations.²²⁴
- (4) In this regulation “relevant regulation” means a regulation specified in Schedule 1.

**PART 17 - CONSEQUENTIAL AMENDMENTS, REVOCATIONS
AND SAVINGS****90 Consequential amendments**

The provisions mentioned in Schedule 2 are amended as described in that Schedule.

91 Revocations and savings

The Regulations specified in column (1) of the table in Schedule 3 are revoked to the extent specified in column (3), subject to, and in accordance with, the Notes to the table.

MADE 31 MARCH 2010

¹⁶ 1994 c.9 of Parliament; applied in the Island by SD 369/94



SCHEDULE 1

Regulation 89(4)

CIVIL PENALTIES - RELEVANT REGULATIONS

Regulations:

[Revoked]²²⁵

[Revoked]²²⁶

[Revoked]²²⁷

[Revoked]²²⁸

[Revoked]²²⁹

[Revoked]²³⁰

[Revoked]²³¹

[Revoked]²³²

[Revoked]²³³

[Revoked]²³⁴

[Revoked]²³⁵

[Revoked]²³⁶

59(1) (report of receipt of excise goods moved under duty suspension arrangements wholly within the Island);

60(2) and (4) (procedure for movement of excise goods under duty suspension arrangements wholly within the Island when computerised system unavailable);

60A (procedure for amending destination when computerised system unavailable);²³⁷

61 (report of receipt of excise goods moved under duty suspension arrangements wholly within the Island when computerised system unavailable);

62(3) (conditions applying to simplified procedures for certain movements of alcoholic liquors);

63(3) (conditions applying to simplified procedure for certain movements of tobacco products);

63A(2) (conditions applying to simplified procedure for direct exports of alcoholic liquors and tobacco products);²³⁸

[Revoked]²³⁹

[Revoked]²⁴⁰

[Revoked]²⁴¹

[Revoked]²⁴²

[Revoked]

87 (obligations of owners and transporters).

SCHEDULE2

Regulation 90

CONSEQUENTIAL AMENDMENTS

The Excise Warehousing (Etc.) Regulations 1988

1. Amend the Excise Warehousing (Etc.) Regulations 1988¹⁷ as follows.
- 2 (1) In paragraph (4) of regulation 11 (receipt of goods into warehouse) for “Except as the proper officer may otherwise allow” substitute “Except in any case to which the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply”.
- (2) At the beginning of paragraph (f) of regulation 15 (removal from warehouse-occupier’s responsibilities) insert “except in any case to which the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply,”.
- (3) After paragraph (7)(e) of regulation 17 (removal from warehouse - general) insert –
 - “(ea) goods entered for removal for exportation in circumstances to which Part 6 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply;
 - (eb) goods entered for removal in circumstances to which Part 8 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply;”.

The Wine and Made-wine Regulations 1990

- 3 Amend the Wine and Made-wine Regulations 1990¹⁸ as follows.
- 4 (1) In regulation 11 (charge to duty) –
 - (a) in paragraph (1) –
 - (i) omit “and the excise duty point shall be the earlier of the following times -”;
 - (ii) omit sub-paragraphs (i) and (ii); and
 - (iii) in paragraph (c) of the proviso omit “specified by sub-paragraph (i)”;
 - (b) after paragraph (2) insert –
 - “(3) In this regulation “excise duty point” means the time when the duty is payable by a person, whether or not payment may be

¹⁷ SD 172/88, relevant amending instruments are SD 300/02 and SD 889/08; with SD 172/88 also having been amended by SD 256/01, SD 181/02 and SD 75/06

¹⁸ SD 91/90, which has been amended by SD 702/96, SD 131/97, SD 288/06, SD 43/07 and SD 642/08

deferred, and is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.

- (4) References to “excise duty point” in regulation 23(2) and (4) include an excise duty point within the meaning of paragraph (3).”.
- (2) In the heading to regulation 13 (deficiencies and discontinuance of trade) omit “Deficiencies and”.
- (3) In regulation 13 —
- (a) at the end of paragraph (b) omit “or”;
 - (b) omit paragraph (c);
 - (c) in the words that immediately follow paragraph (c) omit “or at the time the deficiency occurred”; and
 - (d) omit the words “Provided that where” to the end.
- (4) In paragraph (2) of regulation 23 (furnishing of returns and payment of duty) omit “prescribed by regulation 11(1)”.

The Cider and Perry Regulations 1990

5 Amend the Cider and Perry Regulations 1990¹⁹ as follows.

- 6 (1) In regulation 11 (charge to duty) —
- (a) in paragraph (1) —
 - (i) omit “and the excise duty point shall be the earlier of the following times -”;
 - (ii) omit sub-paragraphs (i) and (ii); and
 - (iii) in paragraph (c) of the proviso omit “specified by sub-paragraph (i)”;
 - (b) after paragraph (2) insert —
 - “(3) In this regulation “excise duty point” means the time when the duty is payable by a person, whether or not payment may be deferred, and is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.
 - (4) References to “excise duty point” in regulations 14A(1) and 23(2) and (4) include an excise duty point within the meaning of paragraph (3).”.
- (2) In the heading to regulation 13 (deficiencies and discontinuance of trade) omit “Deficiencies and”.
- (3) In regulation 13 —
- (a) at the end of paragraph (b) omit “or”;
 - (b) omit paragraph (c);

¹⁹ SD 92/90, which has been amended by SD 603/96, SD 131/97, SD 21/01, SD 510/01, SD 288/06, SD 43/07 and SD 642/08

- (c) in the words that immediately follow paragraph (c) omit “or at the time the deficiency occurred”; and
 - (d) omit the words “Provided that where” to the end.
- (4) In paragraph (2) of regulation 23 (furnishing of returns and payment of duty) omit “prescribed by regulation 11(1)”.

The Beer Regulations 1993

7 Amend the Beer Regulations 1993²⁰ as follows.

- 8 (1) In regulation 4 (interpretation) —
- (a) in the definition of “duty” omit “, except in regulation 15(1B)(d),”;
 - (b) in the definition of “duty point” after the word “deferred” insert “and, other than in cases to which regulation 33A applies, is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010”.
- (2) In regulation 13 (moving beer in duty suspension) —
- (a) in paragraph (1), for “regulation 9 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1993” substitute “regulations 35 to 38 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (moving excise goods under duty suspension arrangements)”;
 - (b) in paragraph (2), for “regulations 10 and 11 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1993” substitute “regulation 39 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (movement conditions)”.
- (3) In paragraph (3) of regulation 33A (removal without payment of duty) for “specified in regulation 19(1)” substitute “holding the beer at the duty point”.

The Excise Goods (Drawback) Regulations 1995

9 In regulation 4 (interpretation) of the Excise Goods (Drawback) Regulations 1995²¹, in the definition of “dispatch” for “92/12/EEC” substitute “2008/118/EC”.

The Excise Duty Point (External and Internal Community Transit Procedure,

²⁰ SD 263/93, which has been amended by SD 618/95, SD 21/01, SD 181/02, SD 300/02, SD 762/02, SD 300/04, SD 288/06, SD 642/08

²¹ SD 315/95, which has been amended by SD 642/08 and SD 309/09

Regulations 1998

10 For regulation 3 and its heading (non-application of the REDS regulations to the external and internal community transit procedure) of the Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998²² substitute –

“3 Non-application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 to the external and internal Community transit procedure

Parts 2, 5 and 6 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 shall not apply in respect of excise goods which are subject to the external or internal Community Transit procedure.”.

The Excise Goods (Export Shops) Regulations 2000

11 In regulation 3 (interpretation) of the Excise Goods (Export Shops) Regulations 2000²³, in the definition of “entitled passenger”, for “92/12/EEC” substitute “2008/118/EC”.

The Tobacco Products Regulations 2001

12 Amend the Tobacco Products Regulations 2001²⁴ as follows.

- 13 (1) In paragraph (1) of regulation 3 (interpretation) –
- (a) in the definition of “duty” omit “, except in regulation 12(1B)(d),”;
 - (b) after the definition of “electronic removal” insert –

““excise duty point” means the time when the duty is payable by a person, whether or not payment may be deferred, and is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
 - (c) in the definition of “REDS”, for “REDS” substitute “Island registered consignee”.
- (2) In regulation 8 (registered stores) omit paragraphs (1) and (2).
- (3) In regulation 17 (deferred payment- payment day) –
- (i) for “REDS” (in all places) substitute “Island registered consignee (other than a temporary registered consignee)”;
 - (ii) after paragraph (5) insert –

²² SD 72/98, which has been amended by SD 509/99

²³ SD 172/00

²⁴ SD 256/01, which has been amended by SD 762/02, SD 452/03, SD 300/04, SD 576/06 and SD 705/06

- “(6) In this regulation “temporary registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”.

The Excise Warehousing (Energy Products) Regulations 2004

14 Amend the Excise Warehousing (Energy Products) Regulations 2004²⁵ as follows.

- 15 (1) In regulation 2 (interpretation) –
- (a) for the definition of “Community duty suspension arrangements” substitute –
““Community duty suspension arrangements” means a duty suspension arrangement within the meaning of article 4(7) of Council Directive 2008/118/EC concerning the general arrangements for excise duty;”;
 - (b) omit the definitions of “occasional importer”, “REDS” and “the REDS Regulations”;
 - (c) after the definition of “duty” insert –
““Island registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”.
- (2) For paragraph (2) of regulation 3 (community imports) substitute –
- “(2) Special energy product that is imported into the Island under Community duty suspension arrangements and which is consigned under the instructions of an Island registered consignee shall be treated as warehoused for the purposes of paragraph (1) at the time that the special energy product is received by the Island registered consignee”.
- (3) In paragraph (4)(c) of regulation 5 (treatment of warehoused special energy products) for “REDS or occasional importer” substitute “Island registered consignee”.

The Denatured Alcohol Regulations 2005

16 Amend the Denatured Alcohol Regulations 2005²⁶ as follows.

- 17 (1) In paragraph (4)(b) of regulation 4 (classes of denatured alcohol) for “Article 24 of Council Directive 92/12/EEC” substitute “Article 43 of Council Directive 2008/118/EC”.

²⁵ SD 650/04

²⁶ SD 485/05

(2) In regulation 18 (importing and exporting denatured alcohol) for “the Excise Goods (Accompanying Documents) Regulations 2002” substitute “the Excise Goods (Holding, Movement and Duty Point) Regulations 2010”.

The Duty Stamp Regulations 2006

18 Amend the Duty Stamp Regulations 2006²⁷ as follows.

- 19 (1) In regulation 2 (interpretation) –
- (a) in the definition of “authorized warehousekeeper” for “Article 4(a) of Council Directive 92/12/EEC” substitute “Article 4(1) of Council Directive 2008/118/EC”;
 - (b) in the definition of “external territory” for “92/12/EEC” substitute “2008/118/EC”;
 - (c) omit the definitions of “occasional importer” and “REDS”;
 - (d) in the definition of “irregular stamper” for “an occasional importer,, substitute “a temporary registered consignee or unregistered commercial importer”;
 - (e) before the definition of “registered mobile operator” insert –
““registered commercial importer” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”
 - (f) after the definition of “registered person” insert –
““tax representative” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
 - (g) in the definition of “tax warehouse” for “Article 4(b) of Council Directive 92/12/EEC” substitute “Article 4(11) of Council Directive 2008/118/EC”;
 - (h) after the definition of “tax warehouse” insert –
““temporary registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
 - (i) after the definition of “irregular stamper” insert –
““Island registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
 - (j) for the full stop at the end of the definition of “unique registration number” substitute a semi-colon and, after that definition, insert –

²⁷ SD 75/06, which has been amended by SD 269/09

- ““unregistered commercial importer” has the meaning given in regulation 69(2) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”.
- (2) In regulation 5 (conditions for obtaining type A stamps) –
- (a) in paragraph (3) for “REDS” substitute “Island registered consignee (other than a temporary registered consignee)”;
- (b) in paragraph (4) for –
- (i) “An occasional importer is” substitute “A temporary registered consignee and an unregistered commercial importer are”;
- (ii) “but is” substitute “but are”.
- (3) In paragraph (3) of regulation 6 (conditions for obtaining authority to affix type A stamps to retail containers) for “an occasional importer” substitute “a temporary registered consignee or unregistered commercial importer”.
- (4) In paragraph (2)(e) of regulation 9 (registration) for “REDS” substitute “Island registered consignee”.
- (5) In paragraph (4) of regulation 10 (disqualification from being registered) –
- (i) for “REDS” substitute “Island registered consignee (other than a temporary registered consignee)”;
- (ii) after “irregular stamper,” insert “registered commercial importer, tax representative,”.
- (6) In regulation 14 (ordering and obtaining type A stamps) –
- (a) for paragraph (7) substitute –
- “(7) To obtain type A stamps a temporary registered consignee or, as the case may be, an unregistered commercial importer must place a written order for those stamps with the Treasury at the time at which he complies with regulation 29(a)(i) or (b)(i) or, as the case may be, regulation 69(1)(a)(i) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”;
- (b) in paragraph (8) for “occasional importer’s” substitute “temporary registered consignee’s or, as the case may be, unregistered commercial importer’s”.
- (7) In regulation 15 (receiving type A stamps) –
- (a) in paragraph (2) for “an occasional importer” (in the first place) substitute “a temporary registered consignee or, as the case may be, unregistered commercial importer” and for “occasional importer” (in both other places) substitute “temporary registered consignee or unregistered commercial importer”;
- (b) in paragraph (3) for “or occasional importer” substitute “, temporary registered consignee or unregistered commercial importer”;

(c) in paragraph (5) for “an occasional importer” (in both places) substitute “a temporary registered consignee or unregistered-commercial importer”.

(8) In paragraph (3) of regulation 16 (returning type A stamps) for “an occasional importer” substitute (in each place) “a temporary registered consignee or an unregistered commercial importer”.

(9) In regulation 19 (premises where duty stamps etc. may be affixed) —

(a) in paragraph (1)(c) for “an occasional importer” substitute “a temporary registered consignee or, as the case may be, an unregistered commercial importer”;

(b) in paragraph (1)(d) —

(i) in paragraph (ii) omit “or”;

(ii) at the end of paragraph (iii) insert “or”; and

(iii) after paragraph (iii) insert —

“(iv) a tax representative,”.

(10) In paragraph (1) of regulation 20 (times at which a retail container must be stamped) for “an occasional importer” substitute “a temporary registered consignee or unregistered commercial importer”.

SCHEDULE 3

Regulation 91

SCHEDULE OF REVOCATIONS

The revocations in this Schedule have effect from 1st April 2010 unless otherwise specified in column 4.

	Regulations revoked	References	Extent of Revocation
1	The Excise Warehousing (Etc.) Regulations 1988	SD 172/88	Regulation 10A and Schedule 5, in relation to goods imported on or after 1 st January 2011.
2	Excise Goods, (Holding, Movement, Warehousing and REDS) Regulations 1993	SD 95/93	The whole Regulations.
3	Beer Regulations 1993	SD 263/93	(a) Regulations 13(4), 15, 19 and 34 from 1 st April 2010; and (b) Regulation 13(1) to (3) with effect from 1 st January 2011.
4	Warehousekeepers and Owners of Warehoused Goods Regulations 1999	SD 347/99	Regulation 23.
5	Tobacco Products Regulations 2001	SD 256/01	Regulations 12,13 and 28
6	Excise Duty Points (Duty Suspended Movements of Excise Goods) Regulations 2001	SD 536/01	The whole Regulations.
7	Excise Goods (Accompanying Documents) Regulations 2002	SD 181/02	The whole Regulations, other than regulations 1, 27 and 30.
8	Beer and Excise Warehousing (Amendment) Regulations 2002	SD 300/02	Regulation 2(2).
9	Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002	SD 762/02	Regulations 2 to 5 and 7(1) and (2).
10	Excise Duty Points (Etc.) (New Member States) Regulations 2004	SD 300/04	Regulations 8, 9 and 10.
11	Excise Warehousing (Energy Products) Regulations 2004	SD 650/04	Regulation 6.
12	Beer, Cider and Perry, Spirits, Wine and Made-Wine (Amendment) Regulations 2006	SD 288/06	Regulations 4(4) and 7(4).
13	Tobacco Products and Excise Goods (Amendment) Regulations 2006	SD 576/06	Regulations 2 and 3(6)

Notes

The Excise Warehousing (Etc.) Regulations 1988

1 The revocation of regulation 10A and Schedule 5 only has effect in relation to goods imported on or after 1 January 2011.

The Beer Regulations 1993

2 The revocation of regulation 13(1) to (3) only has effect from 1 January 2011.

The Excise Goods (Accompanying Documents) Regulations 2002

3 Part V shall continue to apply to excise goods imported after 31st March 2010 where the movement of the goods was initiated under cover of an accompanying document on or before that date.

4 The following regulations shall continue to apply to movements of excise goods under duty suspension arrangements which are initiated under cover of the formalities set out in Article 18 of Council Directive 92/12/EEC of 25th February 1992²⁸ before 1st January 2011 —

- (a) in Part I, regulation 2 (insofar as it applies for the purposes of Parts II and IV);
- (b) in Part II, regulations 4 to 7;
- (c) in Part IV, regulations 11 to 14;
- (d) in Part VI, regulations 19 and 20 (insofar as they apply for the purposes of Parts II and IV);
- (e) in Part VII, regulations 21(1), (2), (3) and (5), 22(1)(a) and (b), (2), (3) and (4), 23, 24, 25 (insofar as it applies to a contravention or failure to comply with regulations 9, 10, 16, 17 or 18);
- (f) in Part VIII, regulation 26,

and for these purposes references to “REDS” and “occasional importer” in those regulations shall be construed in accordance with “Island registered consignee” and “temporary registered consignee” respectively.

²⁸ OJ L076, 23.03.92, p.1

ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.

² Reg 2A inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.

³ Definition of “accompanying document” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.

⁴ Subpara (ii) amended by SD864/11.

⁵ Subpara (iv) amended by SD864/11.

⁶ Definition of “authorised warehousekeeper” amended by SD2019/0175 with effect from 31/12/2020 at 23:00.

⁷ Definition of “change of destination message” inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.

⁸ Definition of “computerised system” amended by SD2019/0175 with effect from 31/12/2020 at 23:00.

⁹ Definition of “customs office of exit” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹⁰ Definition of “customs suspensive procedure or arrangement” substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹¹ Definition of “the Directive” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹² Definition of “distance selling arrangement” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹³ Definition of “electronic administrative document” substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹⁴ Definition of “EMCS requirements” inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹⁵ Definition of “energy products” substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹⁶ Definition of “EU” and “territory of the EU” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹⁷ Definition of “EU requirements” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹⁸ Definition of “excise duty” substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.

¹⁹ Definition of “excise goods” amended by SD2019/0298 and substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.

²⁰ Definition of “exempt consignee” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.

- ²¹ Definition of “exemption certificate” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²² Definition of “fallback accompanying document” amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³ Definition of “fallback report of export” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁴ Definition of “fallback report of receipt” amended by SD2019/0175 with effect from 31/12/2020 at 23:00
- ²⁵ Definition of “irregularity” inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁶ Definition of “Island registered consignee” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁷ Definition of “Island registered consignor” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁸ Definition of “member State”, “territory of a member State” and “a member State” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁹ Definition of “own use” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³⁰ Definition of “place of direct delivery” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³¹ Definition of “place of importation” substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³² Definition of “registered commercial importer” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³³ Definition of “registered consignee” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³⁴ Definition of “registered consignor” substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³⁵ Definition of “report of export” amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³⁶ Definition of “report of receipt” amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³⁷ Definition of “tax representative” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³⁸ Definition of “tax warehouse” amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ³⁹ Definition of “TCTA 2018” inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁴⁰ Definition of “temporary registered consignee” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁴¹ Definition of “vendor” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁴² Para (2) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁴³ Subpara (a) substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁴⁴ Para (ii) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.

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- ⁴⁵ Para (4) substituted by SD2019/0298 and revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁴⁶ Reg 4 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁴⁷ Reg 5 amended by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ⁴⁸ Subpara (b) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁴⁹ Subpara (a) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁵⁰ Subpara (b) substituted by SD2019/0175 and subsequently by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ⁵¹ Subpara (c) inserted by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ⁵² Para (3) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁵³ Para (i) amended by SD864/11 and by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁵⁴ Subpara (c) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁵⁵ Subpara (d) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁵⁶ Subpara (f) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁵⁷ Para (i) amended by SD864/11 and by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁵⁸ Subpara (h) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁵⁹ Subpara (a) amended by SD2015/0123, in relation to excise goods supplied to be shipped as stores on or after 1 April 2015; shipped as stores on or after 1 April 2015; or carried as stores on or after 1 April 2015, where they were shipped on or after that date
- ⁶⁰ Para (3) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁶¹ Para (4) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁶² Reg 7A inserted by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ⁶³ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁶⁴ Para (i) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁶⁵ Para (ii) amended by SD2019/0175 and by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ⁶⁶ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁶⁷ Para (3) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁶⁸ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁶⁹ Reg 13 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷⁰ Reg 14 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷¹ Reg 15 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷² Reg 16 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷³ Reg 17 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷⁴ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷⁵ Para (2) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷⁶ Para (5) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷⁷ Subpara (a) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷⁸ Subpara (c) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁷⁹ Subpara (a) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸⁰ Subpara (b) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.

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- ⁸¹ Subpara (c) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸² Para (1) substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸³ Subpara (d) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸⁴ Para (3) substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸⁵ Part 3 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸⁶ Reg 22 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸⁷ Reg 23 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸⁸ Reg 24 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁸⁹ Reg 25 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹⁰ Reg 26 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹¹ Reg 27 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹² Reg 28 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹³ Reg 29 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹⁴ Part 4 heading amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹⁵ Para (1) amended by SD2019/0175 and by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ⁹⁶ Para (2) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹⁷ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹⁸ Para (2) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ⁹⁹ Para (3) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰⁰ Subpara (a) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰¹ Para (5) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰² Subpara (a) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰³ Subpara (b) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰⁴ Subpara (c) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰⁵ Reg 33 amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰⁶ Reg 35 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰⁷ Reg 36 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰⁸ Para (ii) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁰⁹ Subpara (b) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹¹⁰ Existing text renumbered as para (1) by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ¹¹¹ Para (2) inserted by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ¹¹² Para (3) inserted by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ¹¹³ Para (4) inserted by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ¹¹⁴ Subpara (b) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹¹⁵ Part 6 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹¹⁶ Reg 40 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹¹⁷ Reg 41 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹¹⁸ Reg 42 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹¹⁹ Reg 43 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²⁰ Reg 44 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²¹ Reg 45 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
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- ¹²² Reg 46 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²³ Reg 47 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²⁴ Reg 48 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²⁵ Reg 49 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²⁶ Reg 50 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²⁷ Reg 51 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²⁸ Part 7 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹²⁹ Reg 52 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹³⁰ Reg 53 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹³¹ Reg 54 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹³² Reg 55 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹³³ Subpara (a) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹³⁴ Existing text renumbered as para (1) and amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹³⁵ Para (1A) inserted by SD2019/0175 and substituted by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ¹³⁶ Subpara (d) amended by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ¹³⁷ Para (2) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹³⁸ Para (3) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹³⁹ Reg 56 amended by SD864/11.
- ¹⁴⁰ Para (2) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴¹ Para (2A) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴² Para (9) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴³ Para (2) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴⁴ Para (2A) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴⁵ Para (2B) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴⁶ Para (2C) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴⁷ Para (2D) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴⁸ Subpara (b) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁴⁹ Subpara (c) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵⁰ Subpara (d) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵¹ Para (5) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵² Para (6) substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵³ Para (7) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵⁴ Para (8) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵⁵ Para (9) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵⁶ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵⁷ Reg 59A inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁵⁸ Para (1) amended by SD864/11.
- ¹⁵⁹ Subpara (b) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁶⁰ Para (2A) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁶¹ Para (3) substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁶² Reg 60A inserted by SD864/11.

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- ¹⁶³ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁶⁴ Para (1A) inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁶⁵ Para (2) substituted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁶⁶ Para (2A) inserted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁶⁷ Para (2B) inserted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁶⁸ Para (2C) inserted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁶⁹ Para (2D) inserted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁷⁰ Para (2E) inserted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011, and substituted by SD716/12.
- ¹⁷¹ Subpara (c) amended by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁷² Para (4) amended by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁷³ Definition of “cider” inserted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁷⁴ Definition of “made-wine” inserted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁷⁵ Definition of “wine” inserted by SD864/11, effective in relation to a movement of alcoholic liquor under duty suspension arrangements which start in the Island on or after 08/10/2011.
- ¹⁷⁶ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁷⁷ Subpara (a) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁷⁸ Definition of “authorisation to use the local clearance procedure” revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁷⁹ Para (b) substituted by SD2021/0209 with effect from 31/12/2020 at 23:00.
- ¹⁸⁰ Definition of “authorisation to use a simplified customs procedure” inserted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁸¹ Definition of “full customs declaration” amended by SD2019/0175 with effect from 31/12/2020 at 23:00.

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- ¹⁸² Reg 63A inserted by SD864/11.
- ¹⁸³ Part 10 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁸⁴ Reg 64 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁸⁵ Reg 65 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁸⁶ Reg 66 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁸⁷ Part 11 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁸⁸ Reg 67 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁸⁹ Reg 68 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹⁰ Reg 69 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹¹ Reg 70 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹² Reg 71 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹³ Reg 72 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹⁴ Reg 73 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹⁵ Reg 74 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹⁶ Part 12 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹⁷ Reg 75 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹⁸ Reg 76 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ¹⁹⁹ Reg 77 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰⁰ Reg 78 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰¹ Reg 79 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰² Reg 80 heading substituted by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰³ Subpara (b) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰⁴ Para (2) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰⁵ Para (3) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰⁶ Para (4) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰⁷ Subpara (b) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰⁸ Para (2) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁰⁹ Subpara (b) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹⁰ Subpara (b) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹¹ Subpara (a) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹² Subpara (d) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹³ Para (7) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹⁴ Reg 82 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹⁵ Part 14 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹⁶ Reg 83 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹⁷ Reg 84 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹⁸ Reg 85 revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²¹⁹ Subpara (a) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²⁰ Subpara (b) revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²¹ Subpara (c) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²² Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²³ Para (1) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.

- ²²⁴ Para (3) amended by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²⁵ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²⁶ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²⁷ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²⁸ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²²⁹ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³⁰ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³¹ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³² Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³³ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³⁴ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³⁵ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³⁶ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²³⁷ Entry inserted by SD864/11.
- ²³⁸ Entry inserted by SD864/11.
- ²³⁹ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁴⁰ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁴¹ Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.
- ²⁴² Entry revoked by SD2019/0175 with effect from 31/12/2020 at 23:00.