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STATUTORY INSTRUMENTS

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**2010 No. 593**

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

**PART 4**

**UK REGISTERED CONSIGNORS**

**Approval and Registration**

**30.**—(1) For the purposes of section 100G of CEMA 1979 the Commissioners may approve revenue traders who wish to only dispatch excise goods under duty suspension arrangements upon their release for free circulation in accordance with Article 79 of Council Regulation 2913/92/EEC and register them as excise dealers and shippers in accordance with section 100G(2) of CEMA 1979.

(2) A revenue trader who has been so approved and registered shall be known as a UK registered consignor.

**31.**—(1) The Commissioners must furnish every UK registered consignor with a certificate of registration.

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

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

(4) Where—

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

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

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

**Certificates of Registration**

**32.** Every certificate of registration must contain the following particulars—

- (a) a unique reference number assigned to the UK registered consignor by the Commissioners;
- (b) the name and (if different) the trading name of the UK registered consignor;

- (c) the address of the UK registered consignor's place of business (including any postcode) in the United Kingdom;
- (d) any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of CEMA 1979.

**Conditions and restrictions**

**33.** The approval and registration of UK registered consignors, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of the Act, is subject to the conditions and restrictions prescribed in a notice published by the Commissioners.