HMRC - BEER5010 - What Is Duty Suspension?

It is the term used to refer to storage, holding or movement of goods liable to excise duty without payment of duty. Beer may be held in duty suspension on premises registered under ALDA section 41A or in excise warehouses approved for the purpose. Further information on duty suspension can be found in section 9 of Notice 226.

Restricted trade facility warehousing approval may be given to secondary packagers i.e. packagers who do not actually fill containers, but who simply repack filled containers into various combinations of outer packaging.

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