HMRC - BEER5020 - Conditions Under Which Beer In Duty Suspension May Be Moved

All movements of beer in duty suspension are subject to the requirements of The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (Parts 5, 6, 8, 9, and 10).

A guarantee is required in all circumstances for intra-EU movements of duty suspended beer.

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