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STATUTORY INSTRUMENTS

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**1992 No. 3152**

**CUSTOMS AND EXCISE**

**The Excise Duties (Deferred Payment) Regulations 1992**

*Made* - - - - *10th December 1992*  
*Laid before Parliament* *11th December 1992*  
*Coming into force* - - *1st January 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 93 and 127A of the Customs and Excise Management Act 1979(1); sections 13, 15, 56 and 62(5) of the Alcoholic Liquor Duties Act 1979(2); sections 21 and 24 of the Hydrocarbon Oil Duties Act 1979(3); and additionally, being a department designated(4) for the purposes of section 2(2) of the European Communities Act 1972(5) in relation to payment of excise duty, in exercise of the powers conferred by that section and of all other powers enabling them in that behalf, hereby make the following Regulations:

**PART I**  
**PRELIMINARY**

**Citation, commencement and revocation**

1.—(1) These Regulations may be cited as the Excise Duties (Deferred Payment) Regulations 1992 and shall come into force on 1st January 1993.

(2) The Excise Duties (Deferred Payment) Regulations 1983(6), the Excise Duties (Hydrocarbon Oils) (Deferred Payment) Regulations 1985(7), the Excise Duties (Deferred Payment) (Amendment)

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- (1) 1979 c. 2; section 93 was amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, paragraph 2, and the Finance Act 1986 (c. 41), section 4 and Schedule 3 and the Finance (No. 2) Act 1992 (c. 48), section 3 and Schedule 2, paragraph 2; section 127A was inserted by the Finance Act 1983 (c. 28), section 6, and amended by the Finance (No. 2) Act 1992, section 1 and Schedule 1, paragraph 7; section 1(1) defines “the Commissioners”.
- (2) 1979 c. 4; section 13 was amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, paragraph 12, and the Finance Act 1985 (c. 54), section 6 and Schedule 3, paragraph 1; section 15 was amended by the Finance Act 1981, section 11(1) and Schedule 8, paragraph 14; section 56 was amended by the Finance Act 1986 (c. 41), section 114 and Schedule 23; section 4(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).
- (3) 1979 c. 5; section 24 was amended by the Finance Act 1981 (c. 35), section 6(2) and the Finance Act 1982 (c. 39), section 4(3) and the Finance Act 1987 (c. 16), section 1(2); section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).
- (4) S.I.1982/529.
- (5) 1972 c. 68.
- (6) S.I. 1983/947.

Regulations 1986(8) and the Excise Duties (Deferred Payment) (Amendment) Regulations 1989(9) are hereby revoked.

### **Interpretation**

**2.** In these Regulations—

“approved person” means a person approved by the Commissioners under regulation 4 below;

“business day” means a day which is a business day within the meaning of section 92 of the Bills of Exchange Act 1882(10);

“hydrocarbon oils” means goods (except petrol substitutes, power methylated spirits and road fuel gas) chargeable with excise duty by virtue of the Hydrocarbon Oil Duties Act 1979 and includes composite goods containing hydrocarbon oils on which goods excise duty is chargeable;

“imported by a registered excise dealer and shipper” includes any importation where goods are moved under the instructions of a registered excise dealer and shipper or are, in accordance with registered excise dealers and shippers regulations, deemed to be so moved;

“made-wine” includes composite goods containing made-wine on which goods excise duty is chargeable;

“spirits” includes composite goods containing spirits on which goods excise duty is chargeable;

“payment day” has the meaning given by regulation 5 below;

“wine” includes composite goods containing wine on which goods excise duty is chargeable.

### **Application**

**3.** These Regulations shall apply to goods on which excise duty would, but for deferment granted by these Regulations, be payable on or after 1st January 1993; being goods of any of the following descriptions—

- (a) wine, made-wine, cider, spirits, hydrocarbon oils; and
- (b) beer imported by a registered excise dealer and shipper.

## **PART II**

### **DEFERMENT OF EXCISE DUTY**

#### **Approved persons**

**4.—(1)** A person who wishes to be granted excise duty deferment under these Regulations shall apply to be approved for excise duty deferment purposes.

(2) When approving a person under this regulation the Commissioners may specify the maximum amount of excise duty which may be deferred by that person at any time under that approval.

(3) When approving a person under this regulation the Commissioners may limit the approval to deferment in respect of goods which are at specified places.

(4) A person may be approved separately under this regulation in respect of different places.

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(7) S.I. 1985/1032.

(8) S.I. 1986/910.

(9) S.I. 1989/1368.

(10) 1882 c. 61 (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.

(5) The Commissioners may, for reasonable cause, at any time vary or revoke any approval granted under this regulation.

### **Deferment**

5.—(1) Deferment shall be granted upon the giving of notice by an approved person that he wishes excise duty in respect of any goods to be deferred until a day, to be known as “payment day”, provided that the notice is given in such form and manner and contains such particulars as the Commissioners may require and provided that the provisions of these Regulations are complied with.

(2) Subject to regulation 6 below, on each payment day an approved person shall pay to the Commissioners the total amount of excise duty of which he has been granted deferment until that payment day.

(3) Payment day shall be—

- (a) in the case of beer imported by a registered excise dealer and shipper, the 25th day of the month following the month in which the duty would, but for deferment granted by these Regulations, be payable;
- (b) in the case of any goods other than beer imported by a registered excise dealer and shipper, the 15th day of the month following the month in which the duty on those goods would, but for deferment granted by these Regulations, be payable;
- (c) in the case of hydrocarbon oils delivered for home use from a refinery or other premises used for the production of hydrocarbon oil or from an excise warehouse on or after the 15th day of one month and not later than the 14th day of the next month, the last business day of that next month; and
- (d) in any other case, where the duty on those goods would, but for deferment granted by these Regulations, be payable on or after the 15th day of one month and not later than the 14th day of the next month, either—
  - (i) the 29th day of that next month; or
  - (ii) where that next month has only 28 days, the 28th day of that month;

provided that where the payment day would, if determined in accordance with the foregoing provisions of this paragraph, fall on a day upon which the Bank of England is closed, the payment day shall be, in the case mentioned in sub-paragraph (b) above the next business day following that day and, in any other case, the last business day preceding that day.

### **Set-offs**

6.—(1) Subject to paragraph (2) below an approved person shall set-off all sums to which he is entitled as rebate under section 11 of the Hydrocarbon Oil Duties Act 1979<sup>(11)</sup> all sums to which he is entitled to repayment under section 15 of that Act and such other sums as the Commissioners may allow against excise duty required to be paid by him on payment day under regulation 5 above.

(2) An approved person shall not set-off those sums referred to in paragraph (1) above unless on or before the said payment day he submits to the Commissioners a claim for set-off in such form and manner and containing such particulars as they may require.

(3) Rebate shall not be set-off under paragraph (1) above at a payment day earlier than that on which duty deferred under these Regulations, in respect of which the rebate exists, would have been due.

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(11) 1979 c. 5; section 11 was amended by the Finance Act 1986 (c. 41), section 2.

## **Adjustments**

7.—(1) If a notice has been given under regulation 5 above or any other document has been submitted to the Commissioners in respect of excise duty deferment and the Commissioners are satisfied that the full amount of excise duty payable has not been shown then, save as the Commissioners may otherwise allow, the balance of excise duty shall be paid forthwith.

(2) If a notice has been given under regulation 5 above or any other document has been submitted to the Commissioners in respect of excise duty deferment and the Commissioners are satisfied that excise duty in excess of the amount payable has been shown other than by reason of a set-off under regulation 6 above, the Commissioners shall repay or give credit for that excess, but the total amount shown shall nonetheless be paid on payment day.

## **PART III**

### **REQUIREMENTS TO BE OBSERVED**

#### **Security**

8. A person who is approved for the purpose of applying for deferment of excise duty shall provide such security for that duty in such form and manner and in such amount as the Commissioners may require.

#### **Conditions**

9. The Commissioners may make any approval of a person or any grant of deferment of duty subject to any condition or requirement and conditions or requirements may be added to or varied at any time by the Commissioners.

#### **Change of circumstances**

10. Any person who has applied to be approved or has been approved under regulation 4 above shall notify the Commissioners immediately of any change in circumstances which materially affects any application for approval or for deferment of duty or any security given by him under these Regulations.

## **PART IV**

### **RELATIONSHIP TO OTHER ENACTMENTS**

#### **Purposes for which excise duty is treated as paid**

11. Without prejudice to regulation 5 above for the purposes of the following enactments excise duty shall be deemed to have been paid at the time when deferment was granted—

- (a) sections 24(2)(b), 43(1)(a), 51, 67(1)(b), 96(1)(a), 127 and 162 of the Customs and Excise Management Act 1979(12);
- (b) sections 10(2)(a) and 11(1)(a) of the Customs and Excise Duties (General Reliefs) Act 1979(13);

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(12) 1979 c. 2; section 51 was amended by the Finance Act 1983 (c. 28), section 7(5) and Schedule 10.

(13) 1979 c. 3; section 11(1) was amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 28.

- (c) sections 16, 21, 22(1), 22(3A), 22(5), 42 and 43 of the Alcoholic Liquor Duties Act 1979(14);
- (d) sections 9(4), 15(1), 17(1), 18(1), 19(3), 19A(1) and 20(1) of the Hydrocarbon Oils Duties Act 1979(15).

### **Savings for requirements of other Regulations**

**12.** Nothing in these Regulations shall be taken to remove any obligation placed upon any person to comply with the requirements or conditions imposed by or under any other Regulations relating to the goods in respect of which payment of duty is deferred under these Regulations, except in so far as those other Regulations relate to the date for payment of duty and deferment of that payment is granted under these Regulations.

New King's Beam House,  
22 Upper Ground,  
London SE1 9PJ  
10th December 1992

*Leonard Harris*  
Commissioner of Customs and Excise

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(14) 1979 c. 4; sections 16, 21 and 22(5) were amended by S.I. 1979/241, articles 12, 14 and 15 respectively, section 22(3A) was inserted by the Finance Act 1981 (c. 35), Schedule 8, paragraph 16; section 42 was amended by the Finance Act 1988 (c. 39), sections 1 and 148 and Schedule 12, Part I and the Finance Act 1991 (c. 31), section 7 and Schedule 2, paragraph 9; section 43 was amended by the Isle of Man Act 1979 (c. 58), Schedule 1, paragraph 30 and the Finance Act 1991, section 7 and Schedule 2, paragraph 10.

(15) 1979 c. 5; sections 17, 18 and 19 were amended by the Finance Act 1981 (c. 35), sections 6(4) and 139 and Schedule 19, Part III; section 19A was inserted by the Finance Act 1981, section 5(2); section 20 was amended by the Finance Act 1985 (c. 54) section 7 and Schedule 4.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations consolidate the following Regulations—

The Excise Duties (Deferred Payment) Regulations 1983; the Excise Duties (Hydrocarbon Oils) (Deferred Payment) Regulations 1985;

the Excise Duties (Deferred Payment) (Amendment) Regulations 1986; and

the Excise Duties (Deferred Payment) (Amendment) Regulations 1989.

These Regulations also extend the accounting arrangements for the deferred payment of excise duty to registered excise dealers and shippers on the following categories of goods, (where the duty is payable by them)—

wine, made-wine, cider, spirits, hydrocarbon oils and beer.

There is no change to the duty deferment arrangements for these goods where the duty is payable by other categories of trader.