
STATUTORY INSTRUMENTS

1995 No. 1046

The Excise Goods (Drawback) Regulations 1995

PART III

CLAIMS, CONDITIONS AND CANCELLATION OF DRAWBACK

General conditions

7.—(1) Subject to paragraph (2) below and without prejudice to any condition imposed by, or in accordance with section 133 of the Act, every eligible claimant shall—

- (a) save as the Commissioners may otherwise allow, comply with the conditions imposed by these Regulations; and
- (b) in addition to those conditions, comply with such other conditions as the Commissioners see fit to impose in a notice published by them and not withdrawn by a further notice.

(2) If the Commissioners consider it necessary for the protection of the revenue they may, by a notice in writing delivered to a revenue trader, require him to comply with such additional conditions as they think fit to impose.

(3) Sections 14 to 16 of the Finance Act 1994(1) shall have effect in relation to any decision of the Commissioners to impose additional conditions under paragraph (2) above as if that decision were a decision of a description specified in Schedule 5 to that Act.

(4) Subject to paragraph (5) below, no claim for drawback shall be made unless, taken together with any other claim being made at the same time, the total amount of duty to be drawn back is at least £500.

(5) If—

- (a) during the six months immediately preceding the date upon which the claim for drawback is made the amounts of drawback which could be claimed by the eligible claimant amount in total to less than £500, and
- (b) the eligible claimant has not made any other claim for drawback during that period,

paragraph (4) above shall operate as if the reference to at least £500 were a reference to at least £50.

(6) No claim for drawback shall be made if the event giving rise to the claim occurred more than three years after the duty on the goods in question was paid.

Conditions to be complied with before export

8.—(1) Where an eligible claimant intends to claim drawback on eligible goods warehoused for export he shall comply with the following conditions—

- (a) before removal to warehouse, he shall deliver to the Commissioners at such address as they shall specify a notice in writing stating that he intends to claim drawback and containing the following particulars—

- (i) his name and address,
 - (ii) the address of the premises at which the goods may be inspected prior to their removal to warehouse,
 - (iii) the description of the goods, including their nature and quantity,
 - (iv) the amount of duty paid in respect of the goods, and
 - (v) the address of the warehouse to which the goods are being removed;
- (b) before removal to warehouse, he shall draw up a document (“warehousing advice note”) in such form and containing such particulars as the Commissioners may require;
- (c) before removal to warehouse, the goods and the warehousing advice note shall be available for inspection by the Commissioners, at any reasonable time, for not less than two clear business days following the day upon which the notice mentioned in sub-paragraph (a) above was received by the Commissioners; and
- (d) he shall ensure that, when the goods are removed to warehouse they are accompanied by two copies of the warehousing advice note.
- (2) Where an eligible claimant intends to claim drawback after export he shall, before export, comply with the following conditions—
- (a) he shall deliver to the Commissioners at such address as they shall specify a notice in writing stating that he intends to claim drawback and containing the following particulars—
 - (i) his name and address,
 - (ii) the address of the premises at which the goods may be inspected prior to their export,
 - (iii) the description of the goods, including their nature and quantity,
 - (iv) the amount of duty paid in respect of the goods, and
 - (v) the address of the premises to which the goods are being exported;
 - (b) if the export is a dispatch he shall complete an accompanying document;
 - (c) if the export is not a dispatch he shall complete a single administrative document; and
 - (d) the goods and the accompanying document or single administrative document shall be available for inspection by the Commissioners, at any reasonable time, for not less than two clear business days following the day upon which the notice mentioned in sub-paragraph (a) above was received by the Commissioners.

Conditions to be complied with after warehousing for export

9. Where an eligible claimant claims drawback after warehousing for export the following conditions shall be complied with—
- (a) the eligible claimant shall include with his claim the certificate of receipt; and
 - (b) the eligible claimant shall ensure that the goods are exported within six months of making his claim for drawback.

Conditions to be complied with after export

10. Where an eligible claimant claims drawback after export he shall comply with the following conditions—
- (a) if the export is a dispatch, he shall include with his claim—
 - (i) unless duty is not payable on that description of goods in the place to which they have been exported, the document evidencing payment of duty in that place, and

- (ii) the copy of the accompanying document which is endorsed with the certificate of receipt; or
- (b) if the export is not a dispatch, he shall include with his claim copy 3 of the single administrative document endorsed as described in Article 793 of Commission Regulation (EEC) No. 2454/93.

Conditions to be complied with where goods are accidentally destroyed

11. Where an eligible claimant claims drawback in relation to goods which have been accidentally destroyed he shall comply with the following conditions—

- (a) he shall notify the Commissioners forthwith at such address as they shall specify that goods have been accidentally destroyed in circumstances where a claim for drawback may be made;
- (b) notification given in accordance with sub-paragraph (a) above shall include particulars of the goods and the amount of duty paid in respect of those goods or, if that amount cannot immediately be ascertained, an estimate of the amount of the duty so paid; and
- (c) he shall prove to the satisfaction of the Commissioners that the goods have been accidentally destroyed.

Payment of claim

12.—(1) No drawbacks shall be payable unless it is shown to the satisfaction of the Commissioners that the claimant is an eligible claimant and that the goods are eligible goods.

(2) Without prejudice to section 133 of the Act, where the Commissioners are satisfied that duty may be drawn back in accordance with these Regulations they may set-off the amount due against any other debt then due to them from the eligible claimant.

(3) If the Commissioners are not satisfied that the amount of duty claimed may be drawn back but are satisfied that some lesser amount of duty may be drawn back they may, in such circumstances as they see fit, permit the drawback of that lesser sum.

Cancellation of drawback

13.—(1) The Commissioners may at any time cancel drawback granted in accordance with these Regulations where they are satisfied that a contravention of any conditions (whether imposed by or under these Regulations or by or under section 133 of the Act) has taken place.

(2) Without prejudice to section 116 of the Act, where drawback has been cancelled in accordance with paragraph (1) above the person to whom drawback was paid or credited shall on demand made by the Commissioners be liable to repay to the Commissioners the sum so paid or credited.