



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART I U.K.

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I U.K.

CUSTOMS AND EXCISE

Abolition of fiscal frontiers etc.

2 Power to provide for drawback of excise duty. U.K.

- (1) Subject to the following provisions of this section, the Commissioners may, in relation to any duties of excise, by regulations make provision [^{F1}(a)] conferring an entitlement to drawback of duty in prescribed cases where the Commissioners are satisfied that goods chargeable with duty have not been, and will not be, consumed in the United Kingdom [^{F2}; and
 - (b) conferring an entitlement to drawback of duty, in prescribed cases, on the shipment as stores, or warehousing in an excise warehouse for use as stores, of goods chargeable with duty]
- (2) The power of the Commissioners to make regulations under this section shall include power—
 - (a) to provide for, or for the imposition of, the conditions to which an entitlement to drawback under the regulations is to be subject;
 - (b) to provide for the determination of the person on whom any such entitlement is conferred;
 - (c) to make different provision for different cases, including different provision for different duties and different goods; and
 - (d) to make such incidental, supplemental, consequential and transitional provision as the Commissioners think necessary or expedient.

Status: Point in time view as at 01/06/2009.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Section 2. (See end of Document for details)

- (3) Without prejudice to the generality of subsection (2)(d) above, the power of the Commissioners to make regulations under this section shall include power, in relation to any drawback of duty to which any person is entitled by virtue of regulations under this section, to provide—
- (a) for entitlement to the drawback to be cancelled at any time after it has been conferred if there is a contravention of any conditions to which it is subject or in such other circumstances as may be prescribed; ^[F3]and
 - (b) for such persons as may be prescribed to be liable to the Commissioners for sums paid or credited to any person in respect of any drawback that has been cancelled in accordance with any such regulations.]
- ^[F4](3A) If entitlement to drawback is cancelled under any provision contained in regulations by virtue of subsection (3) above the Commissioners—
- (a) may assess as being excise duty due from the prescribed person an amount equal to sums paid or credited to any person in respect of the drawback, and
 - (b) may notify the prescribed person or his representative accordingly.
- (3B) The reference in subsection (3A) above to the prescribed person is to such person as may be prescribed for the purposes of the subsection by regulations under this section.]
- (4) The power of the Commissioners to make regulations under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.
- (5) In this section—
- “the Commissioners” means the Commissioners of Customs and Excise;
- “contravention” includes a failure to comply;
- ^[F5] “excise warehouse”, “goods”, “shipment”, “stores” and “warehousing” have the same meanings]as in the ^{M1}Customs and Excise Management Act 1979; and
- “prescribed” means prescribed by regulations under this section.
- (6) This section shall come into force on such day as the Commissioners may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.

Subordinate Legislation Made

- P1** S. 2(6) power fully exercised (30.11.1992): 1.12.1992 appointed day by [S.I. 1992/2979](#), [art. 3](#), [Sch. Pt. I](#) (with transitional provisions).

Textual Amendments

- F1** Words in s. 2(1) inserted (27.7.1999) by [1999 c. 16, s. 11\(1\)](#)
- F2** Words in s. 2(1) and s. 2(1)(b) inserted (27.7.1999) by [1999 c. 16, s. 11\(1\)](#)
- F3** S. 2(3)(b) and word repealed (1.9.2008 for specified purposes, 1.6.2009 for specified purposes) by [Finance Act 1998 \(c. 36\), Sch. 2 paras. 6\(2\), 12, Sch. 27\(5\)](#); [S.I. 2008/2302, arts. 2, 3](#); [S.I. 2009/1022, arts. 2, 3](#)
- F4** S. 2(3A)(3B) inserted (1.9.2008 for specified purposes, 1.6.2009 for specified purposes) by [Finance Act 1998 \(c. 36\), Sch. 2 paras. 6\(3\), 12](#); [S.I. 2008/2302, arts. 2, 3](#); [S.I. 2009/1022, arts. 2, 3](#)
- F5** Words in s. 2(5) substituted (27.7.1999) by [1999 c. 16, s. 11\(2\)](#)

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Commencement Information

II S. 2 wholly in force at 1.6.1993 S. 2 not in force at Royal assent see s. 2(6). S. 2 partly in force at 1.12.1992 by [S.I. 1992/2979](#), [art. 3](#), [Sch. Pt. I](#). S. 2 wholly in force at 1.6.1993 by [S.I. 1993/1341](#), [art. 2](#), [Sch.](#)

Marginal Citations

M1 1979 c. 2.

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