



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Abolition of fiscal frontiers etc.

2 Power to provide for drawback of excise duty

- (1) Subject to the following provisions of this section, the Commissioners may, in relation to any duties of excise, by regulations make provision 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.
- (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.
- (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—

Status: This is the original version (as it was originally enacted).

- (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; 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.
- (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;
“goods” has the same meaning as in the 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.