
 STATUTORY INSTRUMENTS

1982 No. 612

CUSTOMS AND EXCISE

The Excise Warehousing (Etc.) Regulations 1982

<i>Made</i>	- - - -	29th April 1982
<i>Laid before Parliament</i>		11th May 1982
<i>Coming into Operation:</i>		
<i>Save for regulation 22</i>		1st June 1982
<i>Regulation 22</i>		1st April 1983

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The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 93 of the Customs and Excise Management Act 1979(a) and sections 2 (3A) and 15 of the Alcoholic Liquor Duties Act 1979(b) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Excise Warehousing (Etc.) Regulations 1982 and shall come into operation on 1st June 1982 except regulation 22 which shall come into operation on 1st April 1983.

Interpretation

2. In these Regulations, unless the context otherwise requires:—

“the Act of 1979” means the Customs and Excise Management Act 1979;

“document”, “copy” and “computer” have the same meaning as they have in section 16 of the Finance Act 1980(c);

“occupier” means the occupier of an excise warehouse, and in the case of a distiller’s warehouse means the distiller;

“package” includes any bundle, case, carton, cask or other container whatsoever;

“proprietor” means the proprietor of goods in an excise warehouse;

“records” include documents, copies of documents and information stored in a computer or produced from a computer;

“stock period” has the meaning given to it in regulation 9.

(a) 1979 c.2; section 93 was amended by the Finance Act 1981 (c.35), section 11(1) and Schedule 8, paragraph 2.

(b) 1979 c.4; subsection 2(3A) was inserted by the Finance Act 1981, section 11(1) and Schedule 8, paragraph 10; section 15 was amended by paragraph 14 of that Schedule.

(c) 1980 c.48.

Application

3.—(1) Save as may be otherwise provided by any of the following regulations, that is to say:—

- (a) the Spirits Regulations 1952(a),
- (b) the Methylated Spirits Regulations 1952(b),
- (c) the Hydrocarbon Oil Regulations 1973(c),
- (d) the Beer Regulations 1978(d),
- (e) the Wine and Made-wine Regulations 1979(e),
- (f) the Cider and Perry Regulations 1976(f),
- (g) the Tobacco Products Regulations 1979(g), and
- (h) the Spirits Regulations 1982(h),

these Regulations shall apply to all excise warehouses, and to all goods warehoused therein.

(2) Regulation 22 shall apply in addition for all purposes of the Alcoholic Liquor Duties Act 1979(i).

PART II**CONTROL OF EXCISE WAREHOUSES AND WAREHOUSED GOODS***Time of warehousing*

4. Goods brought to an excise warehouse for warehousing or rewarehousing shall be deemed to be warehoused or rewarehoused when they are put in the excise warehouse.

Entry of goods

5.—(1) Without prejudice to regulation 4 above when any goods are warehoused or rewarehoused in an excise warehouse the occupier shall deliver to the proper officer an entry of them at such time, in such form and manner, and containing such particulars as he may direct.

(2) Any goods in respect of which paragraph (1) above is contravened shall be liable to forfeiture.

(a) S.I. 1952/2229, amended by S.I. 1967/1094, 1979/1146, 1981/1258.

(b) S.I. 1952/2230, amended by S.I. 1979/1146.

(c) S.I. 1973/1311; relevant amending instruments are S.I. 1977/1868, 1981/1134.

(d) S.I. 1978/893; relevant amending instruments are S.I. 1979/1146, 1980/992.

(e) S.I. 1979/1240, amended by S.I. 1980/992.

(f) S.I. 1976/1206; relevant amending instruments are S.I. 1979/1146 and 1980/992.

(g) S.I. 1979/904, to which there is an amending instrument not relevant to these Regulations.

(h) S.I. 1982/611.

(i) 1979 c.4.

Receipt and removal of goods

6.—(1) When any goods are brought to an excise warehouse for warehousing or rewarehousing or when any goods are removed from an excise warehouse the occupier shall immediately make records of their receipt or removal in such form and manner and containing such particulars as the proper officer may require and those records shall be kept at such place as the proper officer may require.

(2) Save as the Commissioners may otherwise allow, when any goods are received in an excise warehouse the occupier of the receiving warehouse shall furnish a receipt for them to such person, in such form and manner and containing such particulars as the proper officer may require and that receipt shall be furnished within such period as he may require.

Business records of occupiers and proprietors of goods

7. The occupier and the proprietor of any goods shall keep such records relating to his business as such an occupier or proprietor as the proper officer may require, and those records shall be kept in such place, shall be in such form and manner and shall contain such particulars as the proper officer may require.

General provisions as to records

8.—(1) Save as the proper officer may otherwise allow, the occupier or proprietor shall preserve all records relating to his business for not less than two years and such records as relate to any goods in an excise warehouse shall be preserved for not less than two years from the date when the goods are finally removed from the warehouse, or, in the case of records kept by the proprietor of goods only because he is their proprietor, for not less than two years from the date when he ceases to be their proprietor.

(2) If any of the records referred to in paragraph (1) above are not made or preserved in a form which is easily readable or which is not readable without the aid of equipment, the occupier or proprietor shall, at the request of the proper officer, produce the information contained in those records in the form of a transcript or other permanent legible reproduction.

(3) Any of the records referred to in paragraph (1) above and any transcript or other reproduction required to be produced under paragraph (2) above shall be produced to an officer at such place and time as he may reasonably require and the officer shall be allowed to inspect, copy or take extracts from them and remove them at a reasonable time and for a reasonable period.

Returns

9.—(1) The occupier shall deliver to the proper officer a return in respect of each of his stock periods within twelve days of the end of that period.

(2) “Stock period” means a calendar month or such other period as the proper officer may allow or direct.

(3) The return shall be in such form and manner and shall contain such particulars as the proper officer may direct and shall be accompanied by such additional information in such form and manner as he may require.

Stock control

10.—(1) The occupier shall balance his records of stocks at such intervals and in such manner as the proper officer may direct.

(2) The occupier shall take stock of goods in his warehouse at such intervals, in such manner and to such extent as the proper officer may reasonably require and if he intends to take stock of those goods at any other time he shall give notice of that intention in such form and manner as the proper officer may require.

(3) The occupier shall notify the proper officer forthwith in writing of any deficiency, surplus or other discrepancy concerning records or stocks whenever or however discovered.

Warehousing and marking of packages and lots

11.—(1) The occupier shall secure his warehouse and the goods in it in such manner and to such extent as the proper officer may require.

(2) The occupier shall secure, control and take account of goods in his warehouse in such manner and to such extent as the proper officer may require.

(3) Save as the proper officer may otherwise allow, goods shall be warehoused in the packages and lots in which they were first entered for warehousing, and their proprietor shall mark and keep marked those packages or lots as the proper officer may require.

(4) No alteration shall be made to warehoused goods or their packaging or marking except with the authority of the proper officer.

(5) Any goods in respect of which paragraphs (3) and (4) above are contravened shall be liable to forfeiture.

Operations on warehoused goods

12.—(1) The Commissioners may allow operations, including those described in the Schedule to these Regulations, to be carried out on goods warehoused in an excise warehouse.

(2) Before any operation is carried out the occupier shall give such notice of it as the proper officer may require, either generally, in relation to a class of operations, or specifically, in relation to a single operation.

(3) Save as the proper officer may otherwise allow, a person shall not commence any such operation before the expiration of any period of notice required under paragraph (2) above.

(4) A person carrying out any such operation shall deliver to the proper officer a statement showing the quantity, class and description of the goods put into and resulting from it and shall keep at the excise warehouse or at such other place as the proper officer may allow, such accounts and records of the operation as the proper officer may require.

(5) If the proper officer so requires the person carrying out any such operation shall do so in the part of the excise warehouse specified by the proper

officer and shall comply with such other requirements as the proper officer may make in any particular circumstances.

(6) The Commissioners may for reasonable cause revoke, or vary the conditions relating to any permission granted by or under this regulation.

(7) Any goods which are the subject of an operation in breach of this regulation shall be liable to forfeiture.

Removal of goods

13.—(1) The occupier shall give such notice of his intention to remove goods from an excise warehouse as the proper officer may require, and shall ensure that before any goods are removed an entry of them has been delivered to the proper officer in such form and manner and containing such particulars as he may require.

(2) Goods may be removed from an excise warehouse for:—

- (a) home use, if so eligible,
- (b) exportation,
- (c) shipment as stores, or
- (d) removal to the Isle of Man.

(3) The Commissioners may allow goods to be removed under this regulation:—

- (a) for rewarehousing in another excise warehouse,
- (b) for temporary removal for such purposes and such periods as they may allow,
- (c) for scientific research and testing,
- (d) to premises where goods of the same class or description may, by or under the customs and excise Acts, be kept without payment of excise duty, or
- (e) for denaturing or destruction.

(4) Warehoused goods shall not be removed from an excise warehouse except with the authority of and in accordance with any requirement made by the proper officer.

(5) Save as provided for by or under the customs and excise Acts or these Regulations, no goods shall be removed from an excise warehouse until any excise duty chargeable thereon has been paid, secured or otherwise accounted for.

(6) Without prejudice to these Regulations, or any provision of the customs and excise Acts authorising the removal of goods from an excise warehouse without payment of excise duty, the proper officer may allow:—

- (a) any goods entered for removal from warehouse for home use to be so removed without prepayment of excise duty and in such cases the occupier shall on the day the goods are removed pay the duty in accordance with any requirements made by the proper officer, or

(b) any goods entered for removal for any other purpose to be so removed without payment of excise duty.

(7) The Commissioners may allow the proprietor of any warehoused goods to remove samples thereof from an excise warehouse with or without payment of excise duty.

(8) Any goods removed from an excise warehouse for any of the purposes described in paragraphs (3)(c) or (7) above without payment of excise duty and which are no longer required for the purpose for which they were removed shall be:—

- (a) destroyed to the satisfaction of the proper officer, or
- (b) rewarehoused in an excise warehouse, or
- (c) diverted to home use on payment of the duty chargeable thereon.

(9) The proper officer may require any goods entered for removal from an excise warehouse to be secured or identified by the use of a seal, lock or mark, and any such requirement may continue after the goods have been removed.

(10) Any goods in respect of which this regulation is contravened shall be liable to forfeiture.

Stowage and production of goods

14. Save as the proper officer may otherwise allow, the occupier shall so stow every package or lot of warehoused goods that safe and easy access may be had thereto and shall produce to the proper officer on request any goods which have not been lawfully removed from the excise warehouse.

Examination of goods

15. Subject to the consent of the occupier, the proprietor of any warehoused goods may with the authority of the proper officer:—

- (a) examine the goods and their packaging,
- (b) take any steps necessary to prevent any loss therefrom, or
- (c) display them for sale.

Further entry of goods entered for warehousing or temporarily removed

16. With the permission of the proper officer, any goods which have been entered for warehousing, but not yet warehoused, or have been lawfully removed from an excise warehouse without payment of excise duty may, before they are duly warehoused or rewarehoused, as the case may be, be further entered by their proprietor for any of the purposes referred to in paragraphs (2) and (3) of regulation 13 and dealt with as if so entered from the excise warehouse:

Provided that where any such goods are packaged and part only thereof is to be further entered, that part shall consist of one or more complete packages.

PART III

DUTY CHARGEABLE ON WAREHOUSED GOODS

Excise duty chargeable on goods removed for home use

17. The excise duty and the rate thereof chargeable on any warehoused goods removed from an excise warehouse for home use shall be those in force for goods of that class or description at the time of their removal.

Excise duty chargeable on goods diverted to home use after removal without payment of excise duty

18.—(1) The excise duty and the rate thereof chargeable on any goods removed from an excise warehouse without payment of excise duty and in respect of which excise duty is payable under regulation 13(8)(c) shall be those in force for goods of that class or description at the time of payment of the excise duty.

(2) The excise duty and the rate thereof chargeable on any goods which have been further entered for home use under regulation 16 shall be those in force for goods of that class or description:—

- (a) where removal for home use is allowed under section 119 of the Act of 1979 on the giving of security for the excise duty chargeable thereon, at the time of the giving of the security, or
- (b) in any other case, at the time of payment.

Excise duty chargeable on missing or deficient goods

19. The excise duty and the rate thereof chargeable on any goods missing or deficient from an excise warehouse and upon which excise duty is payable under section 94 of the Act of 1979, shall be those in force for goods of that class or description at the time the loss or deficiency occurred:

Provided that where that time cannot be ascertained to the proper officer's satisfaction, the rate of excise duty chargeable on such goods shall be the highest rate applicable thereto from the time of their deposit in the excise warehouse, or, where appropriate, from the time that the last account of them was taken, until the loss or deficiency came to the notice of the proper officer.

Calculation of excise duty

20.—(1) Where excise duty is charged on any such goods as are referred to in regulation 17, the quantity of those goods shall be ascertained by reference to the account taken at the time of their removal from the excise warehouse, or, with the agreement of the proprietor, the account accepted for that purpose by the proper officer.

(2) Where excise duty is charged on any such goods as are referred to in regulation 18 or 19 the quantity of such goods shall be ascertained by reference to the last account taken thereof.

Ascertainment of the quantity of goods

21. Where the quantity of warehoused goods is to be ascertained by taking an account thereof, it shall be ascertained for the purposes of these Regulations by reference to weight, measure, strength, original gravity or number as the case may require.

Ascertainment of duty by reference to labels etc

22.—(1) Subject to paragraph (2) of this regulation, for the purpose of charging duty on any spirits, wine or made-wine contained in any bottle or other container the strength, weight and volume of the spirits, wine or made-wine shall be ascertained conclusively by reference to any information given on the bottle or other container by means of a label, or otherwise, or by reference to any documents relating to the bottle or other container.

(2) The method of ascertaining the strength, weight or volume, or any of them, referred to in paragraph (1) above shall not be used if another method would produce a result upon which a greater amount of duty would be charged than would be the case if the method in paragraph (1) above were used.

PART IV

REVOCATION

Revocation

23. The Excise Warehousing Regulations 1979(a) are hereby revoked.

C. Freedman,
Commissioner of Customs and Excise.

29th April 1982.
King's Beam House,
Mark Lane,
London EC3R 7HE.

(a) S.I. 1979/208, amended by S.I. 1980/992.

Regulation 12(1)

SCHEDULE

OPERATIONS WHICH MAY BE PERMITTED ON WAREHOUSED GOODS

1. Sorting, separating, packing or repacking and such other operations as are necessary for the preservation, sale, shipment or disposal of the goods.
 2. The rectifying and compounding of spirits.
 3. The rendering sparkling of wine and made-wine.
 4. The mixing of a fermented liquor or a liquor derived from a fermented liquor with any other liquor or substance (but excluding the mixing of any liquor with spirits) so as to produce made-wine.
 5. The mixing of lime or lemon juice with spirits for shipment as stores or for exportation.
 6. Denaturing.
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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into force on 1st June 1982 except for regulation 22 which comes into force on 1st April 1983, replace the Excise Warehousing Regulations 1979.

They apply to all goods in an excise warehouse except where more specific Regulations relating to individual commodities provide otherwise (for a list of those specific Regulations see regulation 3(1)).

The Regulations regulate the entry into, removal from and storage of goods in excise warehouses and the operations which may be conducted on those goods in such warehouses. They also provide for the records to be kept by the occupier of an excise warehouse and the proprietor of goods in an excise warehouse.

The Regulations also make provisions controlling the payment and calculation of excise duty when goods are removed from an excise warehouse.

In addition, regulation 22 applies for all purposes of the Alcoholic Liquor Duties Act 1979 and is not restricted to cases where goods are in an excise warehouse. That regulation makes provision for the ascertainment of the strength, weight and volume of spirits, wine and made-wine, for the purpose of charging excise duty, by reference to information given on any bottle or other container or on documents relating to the bottle or other container.

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