

STATUTORY INSTRUMENTS

1988 No. 809

The Excise Warehousing (Etc.) Regulations 1988

PART IV

DUTY CHARGEABLE ON WAREHOUSED GOODS

Duty chargeable on goods removed for home use

26.—^[F1] The 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.

^[F2] Where the removal for home use of any tobacco product takes place on a day upon which an increase in the rate of duty chargeable on that product takes effect then if that removal takes place after 11.59 am on that day the time of removal is deemed to be the time at which that increase takes effect.]

Textual Amendments

- F1** Reg. 26 renumbered as reg. 26(1) (1.6.2001) by virtue of [The Tobacco Products Regulations 2001 \(S.I. 2001/1712\)](#), regs. 1, **27(a)**
- F2** Reg. 26(2) inserted (1.6.2001) by [The Tobacco Products Regulations 2001 \(S.I. 2001/1712\)](#), regs. 1, **27(b)**

Modifications etc. (not altering text)

- C1** Regs. 26, 27 excluded (1.4.2000) by [The Excise Goods \(Export Shops\) Regulations 2000 \(S.I. 2000/645\)](#), regs. 1, **6** (with reg. 2)
- C2** Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **100(2)(b)**

Commencement Information

- I1** Reg. 26 in force at 1.6.1988, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Warehousing (Etc.) Regulations 1988, Section 26.