
STATUTORY INSTRUMENTS

1992 No. 3135

**The Excise Goods (Holding, Movement,
Warehousing and REDS) Regulations 1992**

PART II

DETERMINATION OF THE DUTY

Excise duty point

4.—(1) Except in the cases specified in paragraphs (2) to (6) below, the excise duty point in relation to any Community excise goods shall be the time when the goods are charged with duty at importation.

(2) If any duty suspension arrangements apply to any excise goods, the excise duty point shall be the earlier of—

- (a) the time when the excise goods are delivered for home use from a tax warehouse or are otherwise made available for consumption, including consumption in a warehouse;
- (b) the time when the excise goods are consumed;
- (c) the time when the excise goods are received by a REDS or by an occasional importer or by an importer for whom the REDS is acting, or when the duty ceases to be suspended in accordance with those duty suspension arrangements;
- (d) the time when the premises on which the excise goods are deposited cease to be a tax warehouse;
- (e) the time when the person with whom the excise goods are deposited, ceases to be an authorised warehousekeeper;
- (f) the time when the excise goods leave any tax warehouse unless—
 - (i) the goods are consigned to another tax warehouse in respect of which the authorised warehousekeeper has been approved in relation to the deposit and keeping of those goods, and the goods are moved in accordance with requirements prescribed in regulations 9 and 10 below;
 - (ii) the goods are delivered for export, shipment as stores, removal to the Isle of Man; or
 - (iii) any relief is conferred in relation to the goods by or under the customs and excise Acts.

(3) If duty suspension arrangements do not apply in respect of Community excise goods consigned, in accordance with these Regulations, to a REDS or to an occasional importer or to an importer for whom a REDS is acting, the excise duty point shall be the time when those goods are received by that person.

(4) If chewing tobacco or perfumed spirits are imported into the United Kingdom having been consigned from another member State and are charged with duty at that importation the excise duty point shall, unless those goods are deposited in a tax warehouse approved for the purpose, be the time when they are received by the importer, owner or person beneficially interested in the goods.

(5) Where Community excise goods after importation do not arrive at a tax warehouse to which they are consigned, or do not arrive so that the excise duty point provided by subparagraph (c) of paragraph (2) above does not occur, the excise duty point provided by paragraph (1) above shall apply.

(6) If excise goods have been relieved from payment of duty and there is a contravention of any condition subject to which the relief was conferred, the excise duty point shall be the time of that contravention.

(7) In this regulation “contravention” includes a failure to comply.

(8) Where the Commissioners issue a notice requiring an authorised warehousekeeper to produce for their inspection a certificate of receipt with respect to any excise goods which were held by him in a tax warehouse, and where the authorised warehousekeeper fails to produce such a certificate of receipt within 6 months of the date of the notice, or within such period as the Commissioners may specify in the notice, and where the authorised warehousekeeper does not otherwise account for the excise goods to the satisfaction of the Commissioners, the excise goods shall be deemed to have been released for consumption and to have been so released on the day that the goods were dispatched from the tax warehouse or the day that the notice was issued, whichever is the earlier; and that day shall be the excise duty point.

(9) This regulation—

- (a) shall apply to fix an excise duty point with respect to any Community excise goods imported into the United Kingdom from another member State; and
- (b) shall not apply to fix an excise duty point with respect to any other excise goods unless and until those goods are deposited in a tax warehouse under duty suspension arrangements.