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## STATUTORY INSTRUMENTS

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# 1995 No. 1046

## The Excise Goods (Drawback) Regulations 1995

### PART I PRELIMINARY

#### Citation and commencement

1. These Regulations may be cited as the Excise Goods (Drawback) Regulations 1995 and shall come into force on 1st June 1995.

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#### Modifications etc. (not altering text)

**C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

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#### Commencement Information

**I1** Reg. 1 in force at 1.6.1995, see [reg. 1](#)

#### Revocation

2. The Excise Goods (Drawback) Regulations 1992(1) are hereby revoked.

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#### Modifications etc. (not altering text)

**C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

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#### Commencement Information

**I2** Reg. 2 in force at 1.6.1995, see [reg. 1](#)

#### Application

3. These Regulations apply to goods chargeable with a duty of excise provided that [<sup>F1</sup>(subject to regulation 3A)] those goods have not been, and will not be, consumed in the United Kingdom or the Isle of Man.

### Textual Amendments

- F1** Words in reg. 3 inserted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **3(1A)** (as inserted by [S.I. 2020/1559](#), regs. 1(2), **96(2)**); [S.I. 2020/1640](#), reg. 2, **Sch.**

### Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

### Commencement Information

- I3** Reg. 3 in force at 1.6.1995, see [reg. 1](#)

## [<sup>F2</sup>Application – Northern Ireland

**3A.** These Regulations also apply to excise goods chargeable with a duty of excise provided that those goods have been transported from Great Britain to Northern Ireland via the EU.]

### Textual Amendments

- F2** Reg. 3A inserted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **3(1AB)** (as inserted by [S.I. 2020/1559](#), regs. 1(2), **96(2)**); [S.I. 2020/1640](#), reg. 2, **Sch.**; and that same provision treated as inserted (N.I.) 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), **99(2)(a)**

## Interpretation

### 4. In these Regulations—

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

<sup>F3</sup>  
...

“business day” has the meaning given in section 92 of the Bills of Exchange Act 1882(2);

[<sup>F4</sup>“certificate of receipt” means a certificate of receipt under regulation 11(4) of the Excise Warehousing (Etc.) Regulations 1988;]

<sup>F3</sup>  
...

“drawback” means drawback of duty, and cognate expressions shall be construed accordingly;

“duty” means duty of excise;

“eligible claimant” has the meaning given in regulation 6 below;

“eligible goods” has the meaning given in regulation 5 below;

“planned destruction”—

- (a) means the destruction of goods which, by reason of faulty manufacture or subsequent deterioration or contamination, were at the time of their destruction not of satisfactory quality provided that, save as the Commissioners may otherwise allow, that destruction was carried out in accordance with the provisions of Schedule 1 to these Regulations, and

(2) [1882 c. 61](#) (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act [1971 \(c. 80\)](#), sections 3 and 4.

- (b) includes denaturing to the satisfaction of the Commissioners;  
“satisfactory quality” has the meaning given in section 14 of the Sale of Goods Act 1979(3);  
F3  
...  
“warehouse” means an excise warehouse.

#### Textual Amendments

- F3** Words in reg. 4 omitted (31.12.2020) by virtue of *The Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/14)*, regs. 1, **3(2)(a)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 3); S.I. 2020/1640, reg. 2, Sch.
- F4** Words in reg. 4 substituted (31.12.2020) by *The Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/14)*, regs. 1, **3(2)(b)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 3); S.I. 2020/1640, reg. 2, Sch.

#### Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**
- C2** Reg. 4 modified (N.I.) by S.I. 2020/1559, **reg. 99(2)(aa)** (as inserted (13.2.2023) by *The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64)*, reg. 1(2), **Sch. 2 para. 41(a)**)

#### Commencement Information

- I4** Reg. 4 in force at 1.6.1995, see **reg. 1**

## PART II

### ENTITLEMENT TO DRAWBACK

#### Eligible goods

5.—(1) A claim for drawback may only be made in relation to eligible goods.

(2) Subject to paragraphs (3) [F5to (6)] below, goods are eligible goods if duty has been paid and has not been remitted, repaid or drawn back and those goods have been—

- (a) exported,
- (b) warehoused for export, or
- (c) destroyed.

(3) Goods shall not be eligible goods if they are destroyed either—

- (a) accidentally, unless—
  - (i) the goods were being removed to a warehouse for export,
  - (ii) the goods were being exported and destruction took place within the United Kingdom but after leaving the premises at which they were available for inspection before export, or

(3) 1979 c. 54; section 14 was amended by section 1(1) of the Sale and Supply of Goods Act 1994 (c. 35).

(iii) the destruction was occasioned in any of the circumstances set out in Schedule 2 to these Regulations; or

(b) otherwise than accidentally, unless that destruction was a planned destruction.

[<sup>F6</sup>(4) In the case of dispatch, chewing tobacco [<sup>F7</sup>and tobacco for heating] shall not be eligible goods.]

[<sup>F8</sup>(5) Alcoholic liquors are not eligible goods for the purposes of paragraph 2(b) if they become warehoused for export on or after 1st June 2009.

(6) In paragraph (5) “alcoholic liquors” means the alcoholic liquors that are chargeable with duty under the Alcoholic Liquor Duties Act 1979.]

#### Textual Amendments

- F5** Words in [reg. 5\(2\)](#) substituted (1.6.2009) by [The Excise Goods \(Drawback\) \(Amendment\) Regulations 2009 \(S.I. 2009/1023\)](#), [regs. 1\(1\), 3\(a\)](#)
- F6** [Reg. 5\(4\)](#) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), [regs. 1, 3\(3\)](#); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)
- F7** Words in [reg. 5\(4\)](#) inserted (1.7.2019) by [The Finance Act 2019, Section 57 \(Tobacco for Heating\) \(Consequential Amendments\) Regulations 2019 \(S.I. 2019/975\)](#), [regs. 1\(2\), 2\(2\)](#)
- F8** [Reg. 5\(5\)\(6\)](#) inserted (1.6.2009) by [The Excise Goods \(Drawback\) \(Amendment\) Regulations 2009 \(S.I. 2009/1023\)](#), [regs. 1\(1\), 3\(b\)](#)

#### Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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\(1\), 99](#)

#### Commencement Information

- I5** [Reg. 5](#) in force at 1.6.1995, see [reg. 1](#)

#### Eligible claimants

6.—(1) A claim for drawback may only be made by an eligible claimant.

(2) A claimant is an eligible claimant if he is a revenue trader—

- (a) in the course of whose business the export, removal to warehouse for export or, as the case may be, destruction took place; and
- (b) in the case of planned destruction—
- (i) who (except as the Commissioners may otherwise allow) paid the duty to be drawn back, and
- (ii) whose business is not wholly or mainly the destruction of goods on which duty has been charged.

[<sup>F9</sup>(3) Where a revenue trader is entitled to drawback under —

- (a) regulation 25 of the Cider and Perry Regulations 1989 (drawback on spoiled cider);
- (b) regulation 25 of the Wine and Made-wine Regulations 1989 (drawback on spoiled wine and made-wine); or
- (c) regulation 26 of the Beer Regulations 1993 (drawback on spoiled beer),

he shall make the claim for drawback in accordance with those Regulations and not in accordance with these Regulations.]

#### Textual Amendments

- F9** Reg. 6(3) inserted (1.9.2008) by [The Beer, Cider and Perry and Wine and Made-wine \(Amendment\) Regulations 2008 \(S.I. 2008/1885\)](#), regs. 1, 5

#### Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**
- C3** Reg. 6 modified (N.I.) by S.I. 2020/1559, [reg. 99\(2\)\(ab\)](#) (as inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 41\(a\)](#))

#### Commencement Information

- I6** Reg. 6 in force at 1.6.1995, see [reg. 1](#)

## PART III

### CLAIMS, CONDITIONS AND CANCELLATION OF DRAWBACK

#### General conditions

7.—(1) Subject to paragraph (2) below and without prejudice to any condition imposed by, or in accordance with section 133 of the Act, every eligible claimant shall—

- (a) save as the Commissioners may otherwise allow, comply with the conditions imposed by these Regulations; and
- (b) in addition to those conditions, comply with such other conditions as the Commissioners see fit to impose in a notice published by them and not withdrawn by a further notice.

(2) If the Commissioners consider it necessary for the protection of the revenue they may, by a notice in writing delivered to a revenue trader, require him to comply with such additional conditions as they think fit to impose.

(3) Sections 14 to 16 of the Finance Act 1994<sup>(4)</sup> shall have effect in relation to any decision of the Commissioners to impose additional conditions under paragraph (2) above as if that decision were a decision of a description specified in Schedule 5 to that Act.

(4) Subject to paragraph (5) below, no claim for drawback shall be made unless, taken together with any other claim being made at the same time, the total amount of duty to be drawn back is at least £500.

(5) If—

- (a) during the six months immediately preceding the date upon which the claim for drawback is made the amounts of drawback which could be claimed by the eligible claimant amount in total to less than £500, and
- (b) the eligible claimant has not made any other claim for drawback during that period,

paragraph (4) above shall operate as if the reference to at least £500 were a reference to at least £50.

(6) No claim for drawback shall be made if the event giving rise to the claim occurred more than three years after the duty on the goods in question was paid.

(4) 1994 c. 9.

**Modifications etc. (not altering text)**

**C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

**Commencement Information**

**I7** Reg. 7 in force at 1.6.1995, see [reg. 1](#)

**Conditions to be complied with before export**

**8.**—(1) Where an eligible claimant intends to claim drawback on eligible goods warehoused for export he shall comply with the following conditions—

- (a) before removal to warehouse, he shall deliver to the Commissioners at such address as they shall specify a notice in writing stating that he intends to claim drawback and containing the following particulars—
  - (i) his name and address,
  - (ii) the address of the premises at which the goods may be inspected prior to their removal to warehouse,
  - (iii) the description of the goods, including their nature and quantity,
  - (iv) the amount of duty paid in respect of the goods, and
  - (v) the address of the warehouse to which the goods are being removed;
- (b) before removal to warehouse, he shall draw up a document (“warehousing advice note”) in such form and containing such particulars as the Commissioners may require;
- (c) before removal to warehouse, the goods and the warehousing advice note shall be available for inspection by the Commissioners, at any reasonable time, for not less than two clear business days following the day upon which the notice mentioned in sub-paragraph (a) above was received by the Commissioners; and
- (d) he shall ensure that, when the goods are removed to warehouse they are accompanied by two copies of the warehousing advice note.

(2) Where an eligible claimant intends to claim drawback after export he shall, before export, comply with the following conditions—

- (a) he shall deliver to the Commissioners at such address as they shall specify a notice in writing stating that he intends to claim drawback and containing the following particulars—
  - (i) his name and address,
  - (ii) the address of the premises at which the goods may be inspected prior to their export,
  - (iii) the description of the goods, including their nature and quantity,
  - (iv) the amount of duty paid in respect of the goods, and
  - (v) the address of the premises to which the goods are being exported;

<sup>F10</sup>(b) .....

- (c) <sup>F11</sup>... he shall complete [<sup>F12</sup>any customs declaration or other pre-export requirements specified by the Commissioners in a notice published by them (and not withdrawn)]; and
- (d) the goods and [<sup>F13</sup>any document specified by the Commissioners in a notice published by them (and not withdrawn)] shall be available for inspection by the Commissioners, at any

reasonable time, for not less than two clear business days following the day upon which the notice mentioned in sub-paragraph (a) above was received by the Commissioners.

#### **Textual Amendments**

- F10** Reg. 8(2)(b) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **3(4)(a)**; S.I. 2020/1640, reg. 2, Sch.
- F11** Words in reg. 8(2)(c) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **3(4)(b)(i)**; S.I. 2020/1640, reg. 2, Sch.
- F12** Words in reg. 8(2)(c) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **3(4)(b)(ii)**; S.I. 2020/1640, reg. 2, Sch.
- F13** Words in reg. 8(2)(d) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **3(4)(c)**; S.I. 2020/1640, reg. 2, Sch.

#### **Modifications etc. (not altering text)**

- C4** Reg. 8, as it had effect immediately before IP completion day, continued (with modifications) (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), **99(2)(b)**
- C5** Reg. 8 modified (N.I.) by S.I. 2020/1559, **reg. 99(2)(b)** (as substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 41(b)**)

#### **Commencement Information**

- I8** Reg. 8 in force at 1.6.1995, see [reg. 1](#)

### **Conditions to be complied with after warehousing for export**

9. Where an eligible claimant claims drawback after warehousing for export the following conditions shall be complied with—

- (a) the eligible claimant shall include with his claim the certificate of receipt; and
- (b) the eligible claimant shall ensure that the goods are exported within six months of making his claim for drawback.

#### **Modifications etc. (not altering text)**

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

#### **Commencement Information**

- I9** Reg. 9 in force at 1.6.1995, see [reg. 1](#)

### **[<sup>F14</sup>Conditions to be complied with after export**

10. Where an eligible claimant claims drawback after export, the eligible claimant must include with the claim such documentary evidence of export and (in the case of claims in respect of goods that have been transported from Great Britain to Northern Ireland via the EU), payment of excise duty as is specified by the Commissioners in a notice published by them (and not withdrawn).]

### Textual Amendments

- F14** Reg. 10 substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **3(5)**; [S.I. 2020/1640](#), reg. 2, Sch.

### Modifications etc. (not altering text)

- C6** Reg. 10, as it had effect immediately before IP completion day, continued (with modifications) (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), **99(2)(c)**
- C7** Reg. 10 modified (N.I.) by [S.I. 2020/1559](#), **reg. 99(2)(c)** (as amended (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 41(c)**)

## [<sup>F15</sup>Conditions to be complied with where export is a dispatch

**10A.**—(1) This regulation applies where—

- (a) a claim for drawback is made after export of excise goods;
- (b) the export is a dispatch; and
- (c) duty is payable on those goods in the place to which they have been exported.

(2) The Commissioners may, by notice, request a claimant to provide evidence verifying that duty has been paid on those goods in the place to which they have been exported.

(3) The claimant must provide the evidence, or a reasonable explanation as to why the evidence cannot be provided, by—

- (a) the date set out in the notice, or, if later;
- (b) the date agreed to by the Commissioners.]

### Textual Amendments

- F15** Reg. 10A treated as inserted (N.I.) by virtue of [S.I. 2020/1559](#), **reg. 99(2)(d)** (as inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), regs. 1(2), **Sch. 2 para. 41(d)**)

## Conditions to be complied with where goods are accidentally destroyed

**11.** Where an eligible claimant claims drawback in relation to goods which have been accidentally destroyed he shall comply with the following conditions—

- (a) he shall notify the Commissioners forthwith at such address as they shall specify that goods have been accidentally destroyed in circumstances where a claim for drawback may be made;
- (b) notification given in accordance with sub-paragraph (a) above shall include particulars of the goods and the amount of duty paid in respect of those goods or, if that amount cannot immediately be ascertained, an estimate of the amount of the duty so paid; and
- (c) he shall prove to the satisfaction of the Commissioners that the goods have been accidentally destroyed.



#### Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

#### Commencement Information

- I10** Reg. 11 in force at 1.6.1995, see [reg. 1](#)

### Payment of claim

**12.**—(1) No drawbacks shall be payable unless it is shown to the satisfaction of the Commissioners that the claimant is an eligible claimant and that the goods are eligible goods.

(2) Without prejudice to section 133 of the Act, where the Commissioners are satisfied that duty may be drawn back in accordance with these Regulations they may set-off the amount due against any other debt then due to them from the eligible claimant.

(3) If the Commissioners are not satisfied that the amount of duty claimed may be drawn back but are satisfied that some lesser amount of duty may be drawn back they may, in such circumstances as they see fit, permit the drawback of that lesser sum.

#### Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**
- C8** [Reg. 12](#) modified (N.I.) by [S.I. 2020/1559](#), [reg. 99\(2\)\(e\)](#) (as substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 41\(e\)](#))

#### Commencement Information

- I11** Reg. 12 in force at 1.6.1995, see [reg. 1](#)

### Cancellation of drawback

**13.**—(1) The Commissioners may at any time cancel drawback granted in accordance with these Regulations where they are satisfied that a contravention of any conditions (whether imposed by or under these Regulations or by or under section 133 of the Act) has taken place.

[<sup>F16</sup>(2) Where drawback is cancelled in accordance with paragraph (1) above the person to whom that drawback was paid or credited is the person prescribed for the purposes of section 2 (3A) of the Finance (No. 2) Act 1992.]

#### Textual Amendments

- F16** [Reg. 13\(2\)](#) substituted (1.6.2009) by [The Excise Goods \(Drawback\) \(Amendment\) Regulations 2009 \(S.I. 2009/1023\)](#), regs. 1(1), [4](#) (with [reg. 1\(2\)](#))

**Modifications etc. (not altering text)**

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

**Commencement Information**

- I12** Reg. 13 in force at 1.6.1995, see [reg. 1](#)

## PART IV

### CIVIL PENALTIES

#### Conduct attracting a civil penalty

**14.—**(1) If any person who is not an eligible claimant makes a claim for drawback his conduct shall attract a penalty under section 9 of the Finance Act 1994 which shall be calculated by reference to the amount of the drawback claimed.

(2) If any eligible claimant makes a claim for drawback in respect of goods that are not eligible goods his conduct shall attract a penalty under section 9 of the Finance Act 1994 which shall be calculated by reference to the amount of the drawback claimed.

**Modifications etc. (not altering text)**

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

**Commencement Information**

- I13** Reg. 14 in force at 1.6.1995, see [reg. 1](#)

## PART V

### AMENDMENT OF WAREHOUSING REGULATIONS

#### Amendment of the Excise Warehousing (Etc.) Regulations 1988

**15.** The Excise Warehousing (Etc.) Regulations 1988<sup>(5)</sup> shall be amended as follows—

- (a) regulation 6 shall be omitted;
- (b) after regulation 11(4) there shall be inserted—

“(4A) Where goods are warehoused in circumstances where duty may be drawn back the certificate of receipt mentioned in paragraph (4) above shall—

- (a) be in such form and contain such particulars as the Commissioners may require, and
- (b) be endorsed on one of the copies of the warehousing advice note that accompanied the goods,

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(5) S.I. 1988/809.

and in this paragraph “warehousing advice note” means a document (in such form and containing such particulars as the Commissioners may require) drawn up by the person to whom the certificate of receipt will be sent.”; and

(c) in regulation 16(1), after the word “Man” there shall be inserted—

“;

provided that, where goods are warehoused in circumstances where duty may be drawn back they may not, under this paragraph, be entered for removal from warehouse for any purpose that may result in their being consumed in the United Kingdom or the Isle of Man”.

**Modifications etc. (not altering text)**

**C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (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), **99**

**Commencement Information**

**I14** Reg. 15 in force at 1.6.1995, see [reg. 1](#)

New King’s Beam House, 22 Upper Ground, London SE1 9PJ

*D. J. Howard*  
Commissioner of Customs and Excise

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Drawback) Regulations 1995.