
STATUTORY INSTRUMENTS

1995 No. 1046

CUSTOMS AND EXCISE

The Excise Goods (Drawback) Regulations 1995

<i>Made</i>	- - - -	<i>2nd May 1995</i>
<i>Laid before Parliament</i>		<i>3rd May 1995</i>
<i>Coming into force</i>		<i>1st June 1995</i>

THE EXCISE GOODS (DRAWBACK) REGULATIONS 1995

PART I

PRELIMINARY

1. Citation and commencement
2. Revocation
3. Application
4. Interpretation

PART II

ENTITLEMENT TO DRAWBACK

5. Eligible goods
6. Eligible claimants

PART III

CLAIMS, CONDITIONS AND CANCELLATION OF DRAWBACK

7. General conditions
8. Conditions to be complied with before export
9. Conditions to be complied with after warehousing for export
10. Conditions to be complied with after export
11. Conditions to be complied with where goods are accidentally destroyed
12. Payment of claim
13. Cancellation of drawback

Status: This is the original version (as it was originally made).

PART IV
CIVIL PENALTIES

14. Conduct attracting a civil penalty

PART V
AMENDMENT OF WAREHOUSING REGULATIONS

15. Amendment of the Excise Warehousing (Etc.) Regulations 1988
Signature

SCHEDULE 1 — PLANNED DESTRUCTION: CONDITIONS

1. Conditions to be complied with before destruction
2. A notice delivered in accordance with paragraph 1 above shall...
3. The goods shall be available for inspection by the Commissioners...
4. Conditions to be complied with at the time of destruction
5. Destruction shall take place at the address mentioned in sub-paragraph...
6. The eligible claimant shall permit the Commissioners to attend the...
7. The goods shall be destroyed in accordance with the method...

SCHEDULE 2 — *ACCIDENTAL DESTRUCTION: CIRCUMSTANCES IN WHICH
GOODS MAY BE ELIGIBLE FOR DRAWBACK*

Explanatory Note