
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st June 1995, and replace the Excise Goods (Drawback) Regulations 1992 (S.I.1992/3151) which provided for repayment of excise duty on duty paid goods—

- (a) exported to other member States;
- (b) destroyed in the U.K. as part of a planned destruction; and
- (c) accidentally destroyed (in certain circumstances).

The new Regulations implement the reimbursement provisions of Council Directive 92/12/EEC (OJNo. L76, 23.9.92, p.1), as amended by Council Directive 92/108/EEC (OJ No. L390, 31.12.92, p.124), they permit refunds in the circumstances mentioned in Council Directive 92/83/EEC (OJ No. L316, 31.10.92, p.21) and extend the provision for drawback of excise duties to goods exported to non-member States and to goods warehoused for export.

They permit claims for drawback where excise goods are—

- (a) exported;
- (b) warehoused for export;
- (c) destroyed because they are not of satisfactory quality; and
- (d) in certain circumstances, accidentally destroyed.

They also introduce a liability to a civil penalty where an ineligible claimant makes a claim for drawback and where an eligible claimant submits a claim for drawback for ineligible goods.

Part V amends the Excise Warehousing (Etc.) Regulations 1988 (S.I. 1988/809) to accommodate the extension of drawback to goods warehoused for export. Regulation 15(a) omits regulation 6 of those Regulations in consequence of the introduction of civil penalties for excise contraventions.

Changes to legislation:

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