

STATUTORY INSTRUMENTS

1995 No. 1046

The Excise Goods (Drawback) Regulations 1995

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) [^{F1}to (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
 - (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.

[^{F2}(4) In the case of dispatch, chewing tobacco [^{F3}and tobacco for heating] shall not be eligible goods.]

[^{F4}(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

- F1** 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)**
- F2** [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.
- F3** 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)**
- F4** [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

- I1** 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.
- [^{F5}(3) Where a revenue trader is entitled to drawback under —
- (a) regulation 25 of the Cider and Perry Regulations 1989 (drawback on spoilt cider);
 - (b) regulation 25 of the Wine and Made-wine Regulations 1989 (drawback on spoilt wine and made-wine); or
 - (c) regulation 26 of the Beer Regulations 1993 (drawback on spoilt beer),

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

Textual Amendments

- F5** [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**
- C2** [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

- I2** Reg. 6 in force at 1.6.1995, see [reg. 1](#)

Changes to legislation:

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