

## 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) [<sup>F1</sup>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.

[<sup>F2</sup>(4) In the case of dispatch, chewing tobacco [<sup>F3</sup>and tobacco for heating] shall not be eligible goods.]

[<sup>F4</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

- 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)**

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**Changes to legislation:** There are currently no known outstanding effects for the The Excise Goods (Drawback) Regulations 1995, Section 5. (See end of Document for details)

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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**

**Commencement Information**

- I1** Reg. 5 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, Section 5.