
STATUTORY INSTRUMENTS

1995 No. 2893

CUSTOMS AND EXCISE

The Revenue Traders (Accounts and Records) (Amendment) Regulations 1995

Made - - - - 9th November 1995
Laid before Parliament 9th November 1995
Coming into force - - 1st December 1995

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 137A of the Customs and Excise Management Act 1979⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Revenue Traders (Accounts and Records) (Amendment) Regulations 1995 and shall come into force on 1st December 1995.
2. The Revenue Traders (Accounts and Records) Regulations 1992⁽²⁾ shall be amended in accordance with the following regulation.
3. After regulation 8 there shall be inserted the following regulation:

“Claims for recovery of overpaid excise duty.

9. Any claim under section 137A of the Customs and Excise Management Act 1979 shall be made in writing to the Commissioners and shall, by reference to such documentary evidence as is in the possession of the claimant, state the amount of the claim and the method by which that amount was calculated.”

New King’s Beam House 22 Upper Ground
London SE1 9PJ
9th November 1995

D. J. Howard
Commissioner of Customs and Excise

(1) 1979 c. 2; section 137A was inserted by the Finance Act 1995 (c. 4) section 20.
(2) S.I.1992/3150.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This is not part of the Regulations)

Section 137A of the Customs and Excise Management Act 1979, inserted by Section 20 of the Finance Act 1995, provides for the recovery by a claimant payer, from the Commissioners of Customs and Excise, of amounts paid as excise duty to the Commissioners which is not due to them.

These Regulations amend the Revenue Traders (Accounts and Records) Regulations 1992 by inserting an additional regulation, number nine, which governs the form in which the claimant payer is to make his claim for repayment by the Commissioners to him.