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STATUTORY INSTRUMENTS

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**1998 No. 202**

**The Excise Duty Point (External and Internal  
Community Transit Procedure) Regulations 1998**

**[<sup>F1</sup>Excise duty point for breaches of the external Community transit procedure**

4.—(1) Paragraph (2) below applies if:

- (a) excise goods are subject to the external Community transit procedure; and
- (b) in respect of those goods;
  - (i) a customs debt is incurred, as determined by article 203 or, in cases other than those referred to in that article, 204 of the Community Customs Code; and
  - (ii) the place where the events from which that customs debt arises occur is in the United Kingdom, as determined by article 215 of that Code and article 378 of the Implementing Regulation.

(2) The excise duty point shall be the time, as determined by article 203, or, as the case may be, article 204, specified by paragraph (1)(b)(i) above and which governs the time of the incurrence of the customs debt, when the customs debt mentioned in that paragraph is incurred.]

**F1** Regulations revoked (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, 2 (as amended by [S.I. 2020/1494](#), regs. 1, 5(2)); [S.I. 2020/1640](#), reg. 2, Sch.

**Modifications etc. (not altering text)**

**C1** Regulations, as they had effect immediately before IP completion day, continued (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), 100(d)

**Commencement Information**

**II** Reg. 4 in force at 25.2.1998, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998, Section 4.