
STATUTORY INSTRUMENTS

1998 No. 202

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

[^{F1}]^{F2}**Payment of excise duty**

9. A person liable to pay excise duty relating to an excise duty point specified by regulation 4 or 5 above shall pay the excise duty to the Commissioners upon the occurrence of that excise duty point.]]

- 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.
- F2** Reg. 9 substituted (11.1.1999) by [The Excise Duty Point \(External and Internal Community Transit Procedure\) \(Amendment\) Regulations 1998 \(S.I. 1998/3110\)](#), regs. 1, 2

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)

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 9.