
STATUTORY INSTRUMENTS

1999 No. 1565

**The Excise Goods (Sales on Board
Ships and Aircraft) Regulations 1999**

PART III

RELEVANT REVENUE TRADERS

Merchandise for sale by retail on ships and aircraft

- 6.—(1) Subject to paragraphs (2) and (3) below merchandise shall not be—
- (a) shipped in a ship or aircraft for sale by retail to persons carried in that ship or aircraft unless it is shipped by a registered mobile operator,
 - (b) imported in a ship or aircraft for sale by retail to persons carried in that ship or aircraft unless the importer is a registered mobile operator, or
 - (c) sold by retail on board any ship or aircraft by any person other than a registered mobile operator.
- (2) Paragraph (1) above shall not restrict the right of any person to ship excise goods as merchandise for sale by retail in, or sell excise goods on board—
- (a) a coasting ship, or
 - (b) any ship or aircraft making a voyage or flight to an immediate destination within the United Kingdom, or
 - (c) any ship or aircraft making a voyage or flight to an immediate destination outside the Communities.
- (3) Paragraph (1) above shall not restrict the right of any person to import excise goods as merchandise for sale by retail in, or sell excise goods on board, any ship or aircraft making a voyage or flight from a place outside the Communities.

Duties and liabilities of a registered mobile operator

7. A registered mobile operator shall—
- (a) provide such security, or further security, as the Commissioners may require for the payment of any excise duty that is or may become due from him;
 - (b) ensure that the merchandise he ships is accompanied by an appropriate document that he has drawn up;
 - (c) ensure that merchandise he imports is accompanied by an appropriate document that was drawn up by the consignor.

Privileges of a registered mobile operator

- 8.—(1) Subject to paragraph (6) below, a registered mobile operator shall be afforded the following privileges.

(2) A registered mobile operator may ship merchandise in a ship or aircraft in which he intends to sell that merchandise by retail.

(3) A registered mobile operator may import merchandise in a ship or aircraft for sale by retail to persons carried in that ship or aircraft.

(4) A registered mobile operator may on board any ship or aircraft sell merchandise by retail.

(5) Provided that he has given the notice required by regulation 24 below, a registered mobile operator shall be entitled to use the simplified procedure provided for in Part VII of these regulations.

(6) Nothing in this regulation shall confer on any registered mobile operator any privilege that would cause him to be in breach of—

- (a) any condition of approval that applies to him; or
- (b) any condition or restriction imposed by these regulations.

When a registered mobile operator must have a fiscal representative

9.—(1) A registered mobile operator who does not meet the requirements of paragraph (2) below is required to have a fiscal representative.

(2) A registered mobile operator meets the requirements of this paragraph if—

- (a) he has any business establishment or other fixed establishment in the United Kingdom, or
- (b) if he is an individual, he has his usual place of residence in the United Kingdom.

Appointment and cessation of appointment of a fiscal representative

10.—(1) A registered mobile operator who is required to have a fiscal representative shall appoint such a representative (“his representative”)—

- (a) within seven days of the day on which he is required by regulation 9 above to have a fiscal representative; or
- (b) where—
 - (i) his representative ceases to act for him, and
 - (ii) he continues to be required by regulation 9 above to have a fiscal representative, within seven days of the day on which his representative ceased to act for him.

(2) A registered mobile operator shall give the Commissioners written notice when he appoints a fiscal representative to act for him and when a fiscal representative ceases to act for him.

(3) A fiscal representative shall give the Commissioners written notice when he is appointed to act as the representative of a registered mobile operator and when he ceases to act as the representative of a registered mobile operator.

(4) A relevant revenue trader shall—

- (a) give the notice required by paragraph (2) or (3) above within seven days of the appointment or, as the case may be, of the appointment ceasing, and
- (b) include in his notice—
 - (i) in relation to himself, the particulars specified in regulation 5(6)(a), (b), and (c) above,
 - (ii) in relation to the other person his notice concerns, the particulars specified in regulation 5(6)(a), (b), and (c) above, and
 - (iii) the date on which the appointment was made or, as the case may be, ceased.

Duties and liabilities of a fiscal representative

11. A fiscal representative shall—

- (a) keep and preserve any records that his principal is required to keep and preserve by or under regulations made under section 118A of the Act,
- (b) secure his principal's compliance with and discharge of the obligations and liabilities to which his principal is subject by or under these regulations, and
- (c) be personally liable in respect of any failure of his principal to comply with or discharge any such obligation or liability as if the obligations and liabilities imposed on his principal were imposed jointly and severally on the fiscal representative and his principal.

Privileges of a fiscal representative

12. A fiscal representative who is appointed to act for a registered mobile operator shall be entitled to exercise on his principal's behalf any of the powers or privileges these regulations confer on his principal.