
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st April 2000.

Purpose of the Regulations

These Regulations apply to excise warehouses from which excise goods may be supplied to passengers making voyages or flights to destinations outside the area covered by the European Union's arrangements for excise duty. They regulate the supply of duty free excise goods to those passengers and the supply of duty paid excise goods to passengers making journeys to destinations within the European Union (including passengers making domestic journeys).

Content of the Regulations

Regulations 1, 2 and 3 are concerned with citation, commencement, application and interpretation of the Regulations. An excise warehouse to which these Regulations apply is to be known as an "export shop".

Regulation 4 prescribes additional conditions of approval that apply to an authorized warehousekeeper who occupies an export shop.

Regulation 5 regulates the revocation of an authorized warehousekeeper's approval when he ceases to occupy an export shop.

Regulation 6 provides that some of the requirements that apply to excise warehouses by virtue of the Excise Warehousing (Etc.) Regulations 1988 (S.I.1988/809) do not apply to export shops.

Regulation 7 regulates the storage of excise goods in export shops.

Regulation 8 sets out the conditions for the supply of excise goods to passengers. It requires these goods to be carried away immediately unless the conditions set out in the Schedule for the supply of pre-ordered excise goods are met.

Regulation 9 regulates the removal of excise goods from export shops.

Regulation 10 places restrictions on the privileges afforded to an authorized warehousekeeper in relation to excise goods in his export shop.

Regulation 11 fixes excise duty points for excise goods held in an export shop and specifies the person liable to pay the duty at the excise duty point.

Regulation 12 provides for the approval of arrangements for payment to be made by means of a direct debit.

Regulations 13 and 14 regulate payment procedures and the making of returns.

The Schedule provides for a pre-ordering arrangement, including conditions and restrictions.