
STATUTORY INSTRUMENTS

2000 No. 645

The Excise Goods (Export Shops) Regulations 2000

**PART I
PRELIMINARY**

Citation and commencement

1. These Regulations may be cited as the Excise Goods (Export Shops) Regulations 2000 and shall come into force on 1st April 2000.

Commencement Information

I1 Reg. 1 in force at 1.4.2000, see [reg. 1](#)

Application

2.—(1) These Regulations apply to any excise warehouse from which excise goods may be supplied to entitled passengers without payment of excise duty.

(2) An excise warehouse to which these Regulations apply shall be known as an “export shop”.

Commencement Information

I2 Reg. 2 in force at 1.4.2000, see [reg. 1](#)

Interpretation

3. In these Regulations—

“the 1988 Regulations” means the Excise Warehousing (Etc.) Regulations 1988(1);

“the 1999 Regulations” means the Warehousekeepers and Owners of Warehoused Goods Regulations 1999(2);

“authorized warehousekeeper” has the meaning given in the 1999 Regulations;

[^{F1}“entitled passenger” means a person holding a relevant transport document who is travelling to their destination from or via the port, airport or international railway station or terminal where the export shop is situated.]

“excise goods” means goods, other than hydrocarbon oil(3), of a class or description subject to any duty of excise;

(1) S.I.1988/809, amended by S.I. 1995/1046.

(2) S.I. 1999/1278.

(3) “Hydrocarbon oil” is defined in section 1(2) of the Hydrocarbon Oil Duties Act 1979 (c. 5) which Act, by section 27(2), is to be construed as one Act with the Customs and Excise Management Act 1979 (c. 2).

“export shop” has the meaning given in regulation 2 above;

[^{F2}“international railway journey” means a journey on board a railway vehicle from Great Britain to any other country or territory;]

[^{F2}“international railway station or terminal” means a railway station or rail terminal from which an international railway journey may be made and includes the terminal area at Folkestone serving the tunnel linking England and France;]

[^{F3}“passenger” means a person holding a transport document for travel by sea, air or rail who intends to travel from the port, airport or international railway station or terminal where the export shop is situated;]

[^{F4}“relevant transport document” means a transport document for a voyage, flight or international railway journey to a destination outside the United Kingdom, other than the Isle of Man, but does not include a transport document for a journey from a port, airport or international railway station or terminal in Northern Ireland to a destination in the European Union to which Council Directive 2008/118 EC applies.]

- F1** Words in [reg. 3](#) substituted (31.12.2020) by [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **20(2)(a)**
- F2** Words in [reg. 3](#) inserted (31.12.2020) by [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **20(2)(b)**
- F3** Words in [reg. 3](#) substituted (31.12.2020) by [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **20(2)(c)**
- F4** Words in [reg. 3](#) inserted (31.12.2020) by [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **20(2)(d)**

Commencement Information

- I3** [Reg. 3](#) in force at 1.4.2000, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Export Shops) Regulations 2000, PART I.