
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.

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”.

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;

“entitled passenger” means a person holding a transport document for a voyage or flight—

- (a) to a destination in a place to which Council Directive 92/12/EEC(3) does not apply, and
- (b) who is travelling to that destination from or via the port or airport where the export shop is situated;

“excise goods” means goods, other than hydrocarbon oil(4), of a class or description subject to any duty of excise;

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

“passenger” means a person holding a transport document for travel by sea or air who intends to travel from the port or airport where the export shop is situated.

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

(2) S.I. 1999/1278.

(3) OJNo. L76, 23.3.1992, p. 1; Article 2 explains the Directive’s territorial extent.

(4) “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).