
STATUTORY INSTRUMENTS

2000 No. 645

The Excise Goods (Export Shops) Regulations 2000

PART IV

EXCISE DUTY POINTS, PAYMENT OF DUTY AND RETURNS

Payment—approval of arrangements

- 12.—(1) An authorized warehousekeeper may elect to make payment by means of a direct debit.
- (2) Before electing to make payment by direct debit the authorized warehousekeeper shall make application to the Commissioners for approval of the direct debit arrangements.
- (3) Where the Commissioners are satisfied with those arrangements they shall approve them in writing.
- (4) An authorized warehousekeeper whose arrangements have been approved shall immediately notify the Commissioners of any change in any information given to them for the purpose of approving those arrangements.
- (5) The Commissioners may for reasonable cause revoke any approval granted under this regulation.
- (6) Whenever a payment is due to be made by direct debit the authorized warehousekeeper shall ensure that he has sufficient funds in his account to satisfy the claim for payment.

Commencement Information

II Reg. 12 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, Section 12.