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STATUTORY INSTRUMENTS

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**2000 No. 645**

**The Excise Goods (Export Shops) Regulations 2000**

**PART IV**

**EXCISE DUTY POINTS, PAYMENT OF DUTY AND RETURNS**

**Payments and returns**

**13.**—(1) Except in the case of an authorized warehousekeeper whose payment arrangements have been approved in accordance with regulation 12 above, the person liable to pay the duty at the excise duty point shall pay that duty to the Commissioners at or before the excise duty point.

(2) The Excise Duties (Deferred Payment) Regulations 1992<sup>(1)</sup> shall not apply to any payment to which a person may become liable by virtue of these Regulations.

(3) On or before the tenth day of each month every authorized warehousekeeper whose payment arrangements have been approved in accordance with regulation 12 above shall furnish a return to the Commissioners showing the amounts that he is liable to pay to the Commissioners—

- (a) in accordance with paragraph (4) below (“the advance payment”), and
- (b) as excise duty due from him by virtue of any excise duty point in the preceding month (“the normal payment”).

(4) The amount of the advance payment shall be either—

- (a) an amount that the authorized warehousekeeper and the Commissioners agree, or
- (b) in the absence of an agreement the amount of excise duty that would be due from the authorized warehousekeeper if the excise duty point for all the excise goods in his export shop were the day on which he makes the return.

(5) An agreement made for the purposes of paragraph (4) above—

- (a) shall specify the amount that will be payable each month for twelve consecutive months;
- (b) may be ended by either party giving one month’s notice to the other party; and
- (c) may, if both parties agree, be varied at any time.

(6) On or after the day specified for payment in the payment arrangements approved in accordance with regulation 12 above the Commissioners shall claim payment of an amount calculated in accordance with paragraph (7) below.

(7) The amount of payment to be claimed under paragraph (6) above shall be

the advance payment then due,

plus the normal payment then due,

minus the advance payment (if any) made in the preceding month, but if the result of this calculation is nil or negative the Commissioners shall not make a claim for payment under the direct debit arrangements.

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<sup>(1)</sup> S.I. 1992/3152, amended by S.I. 1996/2537.

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**Changes to legislation:** There are currently no known outstanding effects for the The Excise Goods (Export Shops) Regulations 2000, Section 13. (See end of Document for details)

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(8) If the authorized warehousekeeper has ceased to use his excise warehouse as an export shop the Commissioners shall repay the advance payment after deducting the amount of any excise duty for which he may be liable.

(9) For the purposes of paragraph (3) above, if the tenth day of the month falls on a day that is a Saturday, Sunday, Christmas Day, Boxing Day, New Year's Day, Good Friday or Easter Monday the tenth day of the month shall be treated as being the next day that is not one of those days.

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**Commencement Information**

**11** Reg. 13 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 13.