STATUTORY INSTRUMENTS

2000 No. 645

The Excise Goods (Export Shops) Regulations 2000

PART III

EXPORT SHOPS

Storage of excise goods

- 7.—(1) The authorized warehousekeeper shall clearly identify and differentiate any excise goods that he intends to supply to passengers who are not entitled passengers from those excise goods that he intends to supply to entitled passengers.
- (2) If the Commissioners notify an authorized warehousekeeper in writing that they are satisfied that the supplies of excise goods he intends to make at a [FI port, airport or international railway station or terminal] will predominantly be to entitled passengers he shall not be required to comply with paragraph (1) above in relation to excise goods in any export shop he occupies at that [FI port, airport or international railway station or terminal].
- (3) Any notification given in accordance with paragraph (2) above shall not apply to excise goods of any class or description specified in a notice published by the Commissioners and not withdrawn by a further notice.

Textual Amendments

F1 Words in reg. 7(2) substituted (31.12.2020) by The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **20(3)**

Commencement Information

II Reg. 7 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 7.