
STATUTORY INSTRUMENTS

2000 No. 645

The Excise Goods (Export Shops) Regulations 2000

**PART III
EXPORT SHOPS**

Removal

- 9.—(1) Excise goods shall not be removed from an export shop except—
- (a) in compliance with regulation 8 above, or
 - (b) in accordance with this regulation.

(2) An authorized warehousekeeper may remove excise goods from his export shop to any other export shop that he occupies provided that both export shops are situated in the same [^{F1}port, airport or international railway station or terminal].

(3) An authorized warehousekeeper may remove excise goods from his export shop to an excise warehouse that is not an export shop if there has been no excise duty point in respect of those goods.

(4) The Commissioners may, subject to such conditions and restrictions as they see fit to impose, permit an authorized warehousekeeper to remove excise goods from his export shop for such purpose as they may approve.

F1 Words in [reg. 9\(2\)](#) substituted (31.12.2020) by [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, [20\(5\)](#)

Commencement Information

I1 Reg. 9 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 9.