

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 28th September 2001.

Purpose of the Regulations

These Regulations provide for the creation of excise duty points, and identify the persons liable to pay, where an irregularity occurs during the course of an intra-EU movement of duty suspended excise goods.

These Regulations implement Article 20 of Council Directive [92/12/EEC](#) (O.J. No. L76, 23.3.92, p. 1).

Content of the Regulations

Part II. Excise duty points

Regulation 3 defines the duty points in respect of irregularities that occur, or are detected, in the UK whether the movement commenced in the UK or another member State.

Regulation 4 creates the duty point where goods dispatched from a UK tax warehouse do not arrive at their destination within four months of dispatch. An exemption applies where the warehousekeeper is able to account for the goods to the Commissioners' satisfaction.

Part III. Administrative provisions

Regulations 5 and 6 provide for the repayment of excise duty collected under regulation 3(3) or 4 where it is subsequently shown, within three years of the commencement of the movement, that the irregularity occurred in another member State and that duty has been paid in that member State or was not due under the laws of that member State.

Part IV. Payment of excise duty

Regulation 7 identifies the persons liable to pay at the duty points specified in regulations 3 and 4. These are the consignor and (jointly and severally) any person who caused the excise duty point. However, the consignor's liability is transferred to the person who provided the movement guarantee where the guarantee is supplied by someone other than the consignor.

Regulation 8 requires that any duty due under these Regulations must be paid at or before the excise duty point.

Part V. Consequential amendments

Regulation 9 amends section 12 of the Finance Act 1994 so as to extend the circumstances in which the Commissioners may assess for excise duty to cover failure to observe EU legal provisions. This will allow the Commissioners to assess where excise goods are imported in duty suspension from another member State but are not accompanied by the required form.

Regulations 10 and 11 amend the Excise Goods (Holding, Movement, Warehousing & REDS) Regulations 1992 so as to remove provisions which are duplicated by these Regulations.

Status:

Point in time view as at 24/11/2003.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Excise Duty Points (Duty Suspended Movements of Excise Goods) Regulations 2001 (revoked). Any changes that have already been made by the team appear in the content and are referenced with annotations.