
STATUTORY INSTRUMENTS

2001 No. 3022

The Excise Duty Points (Duty Suspended
Movements of Excise Goods) Regulations 2001

PART I

Preliminary

Citation and commencement

1. These Regulations may be cited as the Excise Duty Points (Duty Suspended Movements of Excise Goods) Regulations 2001 and shall come into force on 28th September 2001.

Interpretation

2. In these Regulations—

“accompanying administrative document” means

- (a) the document specified in Annex 1 to Commission Regulation (EEC) No. 2719/92⁽¹⁾ or any document that in accordance with Article 2 of that Regulation replaces that document; and
- (b) in any case where, under an exemption granted in accordance with Article 29 of the Directive, a person is entitled to use, and uses, a document specified by Commission Regulation (EEC) No. 2238/93⁽²⁾ in substitution for an accompanying administrative document, that document as so specified;

“authorized warehousekeeper” has the same meaning as in Article 4(a) of the Directive;

“the Directive” means Council Directive 92/12/EEC of 25 February 1992⁽³⁾;

“duty suspended movement” means

- (a) a movement of excise goods which:
 - (1) starts at a tax warehouse in one member State and is intended to finish by the arrival of those goods with either:
 - (i) the authorized warehousekeeper at a tax warehouse or a registered or non-registered trader in another member State; or
 - (ii) the authorized warehousekeeper at a tax warehouse in the same member State having passed through at least one other member State during the course of the movement; and

⁽¹⁾ OJ No. L276, 19.9.1992, p. 1, amended by Commission Regulation (EEC) No. 2225/1993 (OJ No. L198, 7.8.1993, p. 5).

⁽²⁾ OJ No. L200, 10.8.1993, p. 10, amended by Commission Regulation (EC) No. 1592/1999 (OJ No. L188, 21.7.1999, p. 33).

⁽³⁾ OJ No. L76, 23.3.1992, p. 1, amended by Council Directive 92/108/EEC of 14 December 1992 (OJ No. L390, 31.12.1992, p. 124), Council Directive 94/74/EC of 22 December 1994 (OJ No. L365, 31.12.1994, p. 46), Council Directive 96/99/EC of 30 December 1996 (OJ No. L8, 11.1.1997, p. 12).

- (2) in respect of which the excise duty to which those goods are subject by virtue of Article 5 of the Directive is suspended pursuant to suspension arrangements as defined in Article 4(c) of the Directive; and
- (b) does not include any movement that has been discharged as described in Article 19(3) of the Directive;

“excise duty” means:

- (a) in relation to the United Kingdom, a duty of excise charged by or under an enactment on excise goods falling within Article 3(1) of the Directive; and
- (b) in relation to a member State other than the United Kingdom, a similar charge, imposition or levy;

“excise goods” means goods (other than chewing tobacco) of a class or description subject to any excise duty;

“guarantee” means the guarantee provided in accordance with the provisions of Article 15(3) of the Directive;

“irregularity” means an irregularity or offence within the meaning of Article 20 of the Directive;

“non-registered trader” has the meaning given in Article 4(e) of the Directive, and, in relation to the United Kingdom, is an “occasional importer” within the meaning of regulation 2(1) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(4);

“registered trader” has the meaning given in Article 4(d) of the Directive and, in relation to the United Kingdom, is a “REDS” within the meaning of regulation 2(1) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992;

“tax warehouse” has the same meaning as in Article 4(b) of the Directive.