

STATUTORY INSTRUMENTS

2002 No. 2692

CUSTOMS AND EXCISE

**The Excise Goods, Beer and Tobacco
Products (Amendment) Regulations 2002**

Made - - - - 28th October 2002
Laid before Parliament 29th October 2002
Coming into force - - 1st December 2002

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 1 of the Finance (No. 2) Act 1992^{M1}, and all other powers enabling them in that behalf, hereby make the following regulations:

Marginal Citations

M1 1992 c. 48.

Citation and commencement

1. These Regulations may be cited as the Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002 and come into force on 1 December 2002.

The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992

^{F1}2.

Textual Amendments

F1 Reg. 2 revoked (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3** Table

The Beer Regulations 1993

^{F1}3.

Changes to legislation: There are currently no known outstanding effects for the The Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002. (See end of Document for details)

Textual Amendments

F1 Reg. 2 revoked (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3** Table

The Tobacco Products Regulations 2001

4.—(1) Amend the Tobacco Products Regulations 2001 ^{M2} as follows.

^{F2}(2)

^{F2}(3)

(4) In regulation 23(1), after paragraph (a), insert—

“(aa) they were acquired by a person in another member State for his own use and transported by him to the United Kingdom.”

Textual Amendments

F2 Reg. 4(2)(3) revoked (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3** Table

Marginal Citations

M2 [S.I. 2001/1712](#).

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M J Eland
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1 December 2002. They implement the requirements of Council Directive [92/12/EEC](#) (OJ No L76, 23.3.1992, p.1) (to which there are no relevant amendments) in respect of the right of individuals to import excise goods which they have acquired duty-paid in another member State for their own use and which they have transported to the UK. They amend the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (S.I. 1992/3135), the Beer Regulations 1993 (S.I. 1993/1228), and the Tobacco Products Regulations 2001 (S.I. 2001/1712) to provide for an excise duty point (the time when a requirement to pay excise duty takes effect) where such goods are held or used in the UK for a commercial purpose; and make other ancillary amendments. A transposition note setting out how these Regulations implement the requirements of Council Directive [92/12/EEC](#) is available at www.hmce.gov.uk.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002.