
STATUTORY INSTRUMENTS

2002 No. 501

The Excise Goods (Accompanying Documents) Regulations 2002

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Excise Goods (Accompanying Documents) Regulations 2002 and come into force on 1st April 2002.

Interpretation

^{F1}2.

Textual Amendments

F1 Regulations revoked (except for regs. 1, 27, 30, Sch.) (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3 Table** (with Sch. 3 Notes 3, 4)

Application

^{F1}3.

Textual Amendments

F1 Regulations revoked (except for regs. 1, 27, 30, Sch.) (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3 Table** (with Sch. 3 Notes 3, 4)

^{F1}PART II

EXPORTS UNDER DUTY SUSPENSION ARRANGEMENTS

.....

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Excise Goods (Accompanying Documents) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

F¹PART III

EXPORTS NOT UNDER DUTY SUSPENSION ARRANGEMENTS
.....

F¹PART IV

IMPORTS UNDER COMMUNITY DUTY SUSPENSION ARRANGEMENTS
.....

F¹PART V

IMPORTS NOT UNDER COMMUNITY DUTY SUSPENSION ARRANGEMENTS
.....

F¹PART VI

OBLIGATIONS, CONDITIONS AND RESTRICTIONS
.....

F¹PART VII

**EXCISE DUTY POINT, PAYMENT OF EXCISE
DUTY, FORFEITURE AND CIVIL PENALTIES**
.....

F¹PART VIII

ADMINISTRATIVE PROVISION AND CONSEQUENTIAL AMENDMENTS

Administrative provision—imports

26.

Excise Warehousing (Etc.) Regulations 1988

27.—(1) Amend the Excise Warehousing (Etc.) Regulations 1988 ^{M1} as follows.

(2) After regulation 10 insert—

“ Goods to which section 46 of the Customs and Excise Management Act 1979 applies

10A.—(1) This regulation applies to goods other than hydrocarbon oil ^{M2} that have been imported from a place outside the Communities (“section 46 goods”).

(2) Section 46 goods may be entered for warehousing and moved from their place of importation to an excise warehouse without payment of excise duty if, but only if, the following conditions are complied with—

- (a) any customs duty charged on the goods is paid or otherwise accounted for to the satisfaction of the Commissioners, and
- (b) at all times during the movement the goods are accompanied by a copy of copy 6 of the single administrative document that was used to make the customs declaration for those goods.

(3) In this regulation the references to copy 6 of the single administrative document and the customs declaration have the same meaning as in Commission Regulation (EEC) No. 2454/93^{M3}.

(3) After regulation 17(5) insert—

“(6) Subject to paragraph (7) below, goods entered for removal from an excise warehouse for any of the purposes set out in regulation 16 above shall be accompanied by an accompanying document that has been completed and is used in accordance with the instructions for completion and use set out on the reverse of copy 1 of that document.

(7) Paragraph (6) above does not apply to—

- (a) goods entered for removal for home use, shipment as stores or denaturing;
- (b) goods entered for removal for use by a person to whom section 13A of the Customs and Excise Duties (General Reliefs) Act 1979^{M4} (reliefs from duties and taxes for persons enjoying certain immunities and privileges) applies;
- (c) goods entered for removal that are, in accordance with regulations made under section 12(1) of the Customs and Excise Duties (General Reliefs) Act 1979 (supply of duty-free goods to Her Majesty’s ships), to be treated as exported;
- (d) spirits entered for removal for use by a person authorised to receive them in accordance with section 8 of the Alcoholic Liquor Duties Act 1979^{M5} (remission of duty in respect of spirits used for medical or scientific purposes);
- (e) goods entered for removal for exportation in circumstances to which Part II of the Excise Goods (Accompanying Documents) Regulations 2002 apply;
- (f) goods that are being lawfully moved under the cover of a single administrative document; or
- (g) any goods that are entered for removal from an excise warehouse for any of the purposes set out in regulation 16 above before 1st October 2002 if those goods are accompanied by a document that has been approved by the Commissioners for that purpose.

(8) If there is a contravention of, or failure to comply with, paragraph (6) above, the excise duty point for excise goods that are required by this regulation to be accompanied by an accompanying document is the time those goods were removed from the excise warehouse.

(9) The person liable to pay the excise duty at the excise duty point is—

- (a) the person who arranged for the security required by regulation 16(5) above, or
- (b) if regulation 16(5) above was not complied with, the authorized warehousekeeper.

(10) Any person whose conduct caused a contravention of, or failure to comply with, paragraph (6) above is jointly and severally liable to pay the excise duty with the person specified in paragraph (9) above.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Excise Goods (Accompanying Documents) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(11) Any excise duty that any person is liable to pay by virtue of this regulation must be paid immediately.

(12) In this regulation—

“single administrative document” has the same meaning as in Commission Regulation (EEC) No. 2454/93;

“accompanying document” means the document set out in Schedule 4 below.”

(4) Insert Schedule 4 (set out in the Schedule below) after Schedule 3.

Marginal Citations

- M1** S.I. 1988/809, to which there are amendments not relevant to these Regulations; regulation 2 defines “warehousing”.
- M2** “Hydrocarbon oil” is defined in section 1(2) of the Hydrocarbon Oil Duties Act 1979(c. 5) which Act, by section 27(2), is to be construed as one Act with the Customs and Excise Management Act 1979(c. 2); section 1(1) of the Customs and Excise Management Act 1979 defines “the Commissioners”, “excise duty point” and “excise warehouse”.
- M3** OJ No. L253, 11.10.1993, p.1; see, in particular, Article 205(1).
- M4** 1979 c. 3; section 13A was inserted by the Finance Act 1989, section 28(1).
- M5** 1979 c. 4; section 1(2) defines “spirits”.

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

28.

The Beer Regulations 1993

29.

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999

30. After regulation 11(2)(a) of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 insert—

“(aa) consign relevant goods^{M6} to other member States.”

Marginal Citations

- M6** Regulation 2 defines “relevant goods”.

New King’s Beam House 22 Upper Ground LONDON SE1 9PJ

M J Eland
Commissioner of Customs and Excise

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Excise Goods (Accompanying Documents) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations applied by [S.I. 2005/1524 reg. 18](#)