
STATUTORY INSTRUMENTS

2002 No. 501

The Excise Goods (Accompanying Documents) Regulations 2002

PART VIII

ADMINISTRATIVE PROVISION AND CONSEQUENTIAL AMENDMENTS

Administrative provision—imports

26.—(1) This regulation applies to excise goods to which Part IV above applies (imports under Community duty suspension arrangements).

(2) Where, in accordance with regulation 14 above the Commissioners receive an accompanying administrative document they must endorse that document to indicate that they have seen it.

(3) The Commissioners must consider whether a shortage shown on the certificate of receipt on the reverse of the accompanying administrative document was attributable to fortuitous events or *force majeure* or to losses inherent in the nature of the excise goods and annotate the certificate of receipt accordingly.

(4) The annotation required by paragraph (3) above must indicate whether the Commissioners have granted exemption, partial exemption or no exemption from excise duty in respect of the shortage.

Excise Warehousing (Etc.) Regulations 1988

27.—(1) Amend the Excise Warehousing (Etc.) Regulations 1988(1) 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(2) 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.

(1) S.I.1988/809, to which there are amendments not relevant to these Regulations; regulation 2 defines “warehousing”.

(2) “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”.

(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(3).”

(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(4) (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(5) (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.

(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.”

(3) OJ No. L253, 11.10.1993, p.1; see, in particular, Article 205(1).

(4) 1979 c. 3; section 13A was inserted by the Finance Act 1989, section 28(1).

(5) 1979 c. 4; section 1(2) defines “spirits”.

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

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

28.—(1) Amend the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 as follows.

(2) In regulation 2(1), for the definitions of “accompanying document” and “certificate of receipt” substitute—

““accompanying document” means the accompanying administrative document set out in the Annex to Commission Regulation (EEC) No. 2719/92(6) or, as the case may require, the simplified accompanying document set out in the Annex to Commission Regulation (EEC) No. 3649/92(7);”

““certificate of receipt” means the certificate of receipt set out on the reverse of one or more of the copies of the accompanying document;”.

(3) In regulation 5—

- (a) in paragraph (3)(a), for the word “the” immediately before the word “importer” substitute the word “an”, and
(b) omit paragraph (7).

(4) In regulation 7 omit paragraph (b).

(5) In regulation 10(1)(b) for the word “appropriate” substitute the word “accompanying”.

(6) In regulation 11—

- (a) in sub-paragraph (a) of paragraph (1) for the words “a document” to the end of that sub-paragraph substitute “an accompanying document”;
(b) omit sub-paragraph (c) of paragraph (2);
(c) in paragraph (3) for the words “a certificate” to the end of that paragraph substitute “a certificate of receipt”.
(d) in paragraph (5) for the word “If” substitute “Except in the case of any excise goods(8) to which the Excise Goods (Accompanying Documents) Regulations 2002 apply, if”;
(d) in paragraph (7) for the word “The” substitute “Except in the case of any excise goods to which the Excise Goods (Accompanying Documents) Regulations 2002 apply, the”.

(7) In regulation 15 omit paragraph (4).

The Beer Regulations 1993

29. In regulation 13(3) of the Beer Regulations 1993(9) after the word “Save” insert “in the case of beer to which the Excise Goods (Accompanying Documents) Regulations 2002 apply or”.

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(10) to other member States.”

(6) OJ No. L276, 19.9.1992, p.1, amended by Commission Regulation (EEC) No. 2225/93 (OJ No. L198, 7.8.1993, p.5).

(7) OJ No. L369, 18.12.1992, p.17.

(8) Regulation 2(1) defines “excise goods”.

(9) S.I. 1993/1228, to which there are amendments not relevant to these Regulations.

(10) Regulation 2 defines “relevant goods”.

Status: *This is the original version (as it was originally made).*
