

**2008 No. 2832**

**EXCISE**

**The Excise Warehousing (Etc.) (Amendment) Regulations 2008**

*Made* - - - - *30th October 2008*

*Laid before Parliament* *31st October 2008*

*Coming into force* - - *1st December 2008*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 93(1)(c), (e), (2)(a), (fa) and (3) of the Customs and Excise Management Act 1979(a):

**Citation and commencement**

1. These Regulations may be cited as the Excise Warehousing (Etc.) (Amendment) Regulations 2008 and come into force on 1st December 2008.

**Amendment of the Excise Warehousing (Etc.) Regulations 1988**

2. Amend the Excise Warehousing (Etc.) Regulations 1988(b) as follows.

3.—(1) In regulation 10A—

(a) in paragraph (2), for sub-paragraph (b) substitute—

“(b) at all times during the movement the goods are accompanied by a document containing the particulars set out in Schedule 5.”;

(b) omit paragraph (3).

(2) After Schedule 4 add—

**“SCHEDULE 5**

Regulation 10A

**Particulars which must be contained in a document**

1. Date of entry of the goods and their entry number.
2. Importer's name and address.

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(a) 1979 c. 2; section 93(2)(a) was amended by the Finance Act 1981 (c. 35), Schedule 8, paragraph 2; section 93(1) and (3) were amended by, and section 93(2)(fa) was inserted by, the Finance (No.2) Act 1992 (c. 48), Schedule 2, paragraph 2; section 1(1) (amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 22) defines “the Commissioners” as meaning “the Commissioners for Her Majesty's Revenue and Customs”.

(b) S.I. 1988/809; regulation 10A was inserted by the Excise Goods (Accompanying Documents) Regulations 2002 (S.I. 2002/501), regulation 27.

3. The name, address and approval number of the excise warehouse to which the goods are to be moved.

4. A description of the goods and their quantity.”.

*Dave Hartnett  
Bernadette Kenny*

30th October 2008

Two of the Commissioners for Her Majesty’s Revenue and Customs

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations come into force on 1st December 2008. They amend regulation 10A of, and insert a new Schedule 5 into, the Excise Warehousing (Etc.) Regulations 1988 (S.I. 1988/809).

They substitute a new document that must accompany goods moved from their place of importation to an excise warehouse without payment of duty.

The new Schedule 5 lists the information that must be included in the new document.

A full and final impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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