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STATUTORY INSTRUMENTS

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**2015 No. 368**

**The Excise Goods (Aircraft and Ship's Stores) Regulations 2015**

**Goods consumed in a port or on a flight in the United Kingdom—payment of duty**

**12.**—(1) The authorised person must make a return to the Commissioners for each month in which excise goods are consumed or treated as consumed.

(2) The return must be made no later than the 15th day of the month next following.

(3) Where the 15th day would fall on a day that is not a business day, the return must be made no later than the last business day before that 15th day.

(4) The return must be made in a form that is prescribed by the Commissioners in a published notice (“prescribed return form”).

(5) The authorised person must make the return by securing that it is delivered either to the address prescribed by the Commissioners in a published notice or to any other address that they may direct or allow.

(6) The authorised person must declare in the return the duty due for the relevant month.

(7) The authorised person must provide in the return accurate information about every matter that the prescribed return form requires.

(8) The authorised person must declare on the prescribed return form that the information provided in it is true and complete.

(9) The authorised person must pay to the Commissioners the amount of duty due for the relevant month no later than the due date for the return for that month.

(10) The authorised person must make that payment by securing that it is delivered to the address or bank account prescribed for this purpose by the Commissioners in a published notice or to any other address or bank account that they may direct or allow.

(11) In this regulation “business day” means any day other than a Saturday, Sunday, Christmas Day, Good Friday or a day which is a bank holiday.