

1979 No. 208

CUSTOMS AND EXCISE

The Excise Warehousing Regulations 1979

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The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 93 of the Customs and Excise Management Act 1979(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Excise Warehousing Regulations 1979 and shall come into operation on 1st April 1979.

Interpretation

2. In these Regulations, unless the context otherwise requires—
 - “the Act of 1979” means the Customs and Excise Management Act 1979;
 - “computer” has the same meaning as, by virtue of section 10 of the Civil Evidence Act 1968(b), it has in Part I of that Act;
 - “occupier” means the occupier of an excise warehouse, and in the case of a distiller’s warehouse means the distiller;
 - “package” includes any bundle and any box, cask or other receptacle whatsoever;
 - “proprietor” means the proprietor of goods in an excise warehouse.

Application

3. Save as may be otherwise provided by any of the following regulations, that is to say—

- (a) the Spirits Regulations 1952(c),
- (b) the Methylated Spirits Regulations 1952(d),

(a) 1979 c. 2.

(b) 1968 c. 64.

(c) S.I. 1952/2229.

(d) S.I. 1952/2230.

- (c) the Hydrocarbon Oil Regulations 1973(a),
- (d) the Beer Regulations 1978(b),
- (e) the Wine and Made-Wine Regulations 1975(c),
- (f) the Cider and Perry Regulations 1976(d), and
- (g) the Tobacco Products Regulations 1977(e),

these Regulations shall apply to all excise warehouses, and to all goods warehoused therein.

PART II

CONTROL OF EXCISE WAREHOUSES AND WAREHOUSED GOODS

Time of warehousing

4. Goods brought to an excise warehouse for warehousing or rewarehousing shall be deemed to be warehoused or rewarehoused, as the case may be, when they are put in the excise warehouse for that purpose.

Entry of goods

5. Without prejudice to Regulation 4 when any goods other than goods entered for warehousing under section 37 of the Act of 1979 are brought to an excise warehouse for warehousing or rewarehousing their proprietor shall, before the goods are warehoused or rewarehoused, as the case may be, deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Commissioners may direct.

Receipt of goods

6. Save as the Commissioners may otherwise allow, when any goods are brought to an excise warehouse for warehousing or rewarehousing, the occupier shall without delay—

- (a) notify the proper officer of the arrival of the goods, and
- (b) furnish the proper officer with a receipt showing—
 - (i) the date upon which the goods were put in the excise warehouse,
 - (ii) the number of packages received, and
 - (iii) the quantity, class and description of goods received.

Stock accounts and other records

7.—(1) The occupier shall, if so required by the Commissioners, keep stock accounts in such form and manner as the proper officer shall approve, and paragraph (2) below shall apply only to an occupier so required.

(2) When any goods are warehoused or any warehoused goods are removed from an excise warehouse the occupier shall enter forthwith in the stock accounts such particulars of the goods as the proper officer may require; and when any operation allowed under Regulation 13 is carried out on any ware-

(a) S.I. 1973/1311, amended by S.I. 1976/443, 1977/1868.

(b) S.I. 1978/893, amended by S.I. 1978/1186.

(d) S.I. 1976/1207.

(e) S.I. 1977/1779.

(c) S.I. 1975/1790.

housed goods, the occupier shall enter forthwith in the stock accounts such further particulars relating to those goods as the proper officer may require.

(3) An occupier who is not required to keep stock accounts under the foregoing paragraphs, shall, if so required by the Commissioners, keep a record in such form and manner as the proper officer shall approve of goods removed from the excise warehouse.

(4) The occupier shall keep any stock accounts or other records required under the foregoing paragraphs at the excise warehouse unless the proper officer consents to their being kept at some other place.

(5) Save as the Commissioners may otherwise allow, the occupier and the proprietor shall retain for at least two years from the date that any warehoused goods are removed from an excise warehouse the original or a copy of any record, account or other document in his possession relating to those goods.

(6) The occupier and the proprietor shall, if so requested by the proper officer, produce any such record, account or other document referred to in paragraph (5) above and shall permit the proper officer to take copies thereof, and in the case of any account or record required to be kept under these Regulations, to make notes therein:

Provided that if the information that would otherwise be contained in any such record, account or other document is—

- (a) stored in a computer, or
- (b) contained on a film (including a microfilm), negative, tape or other device in which one or more visual images are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom,

the occupier or proprietor shall, on request, produce that information in the form of a transcript or legible reproduction.

Stock accounts returns

8.—(1) An occupier required to keep stock accounts under Regulation 7 shall furnish to the proper officer on the first working day of each month a return in such form and manner as the Commissioners may require showing the stock accounts closed during the preceding month.

(2) For the purposes of this Regulation a stock account is closed when all the goods under a particular identifying reference have been entered for removal from the excise warehouse or have been transferred to a stock account of a different identifying reference.

Stocktaking

9.—(1) The occupier shall take stock of warehoused goods when the proper officer may for reasonable cause so require.

(2) When the occupier takes stock of the goods deposited in his excise warehouse, whether or not in pursuance of a requirement under paragraph (1) above, he shall notify the proper officer forthwith in writing of any deficiency, surplus or other discrepancy revealed thereby, and if so required by the proper officer shall provide him with a copy of the stocktaking account.

Warehousing and marking of packages and lots

10.—(1) Save as the Commissioners may otherwise allow, goods shall be warehoused in the packages or lots in which they were first entered for warehousing and their proprietor shall mark and keep marked those packages or lots as the proper officer may require.

(2) No alteration shall be made to warehoused goods or to their packaging or marking except with the authority of the proper officer.

(3) Any goods in respect of which this Regulation is contravened shall be liable to forfeiture.

Stowage and production of goods

11. Save as the Commissioners may otherwise allow, the occupier shall so stow every package or lot of warehoused goods that safe and easy access may be had thereto and shall produce to the proper officer on request any such goods which have not been lawfully removed from the excise warehouse.

Examination of goods

12. Subject to the consent of the occupier, the proprietor of any warehoused goods may with the authority of the proper officer—

- (a) examine the goods and their packaging,
- (b) take any steps necessary to prevent any loss therefrom, or
- (c) display them for sale.

Operations on warehoused goods

13.—(1) The Commissioners may allow the carrying out on warehoused goods of any of the operations described in the Schedule to these Regulations.

(2) A person carrying out any operation shall—

- (a) give prior notice to the proper officer in such form and manner as the Commissioners may require,
- (b) not commence the operation until the permission of the proper officer has been obtained,
- (c) carry it out in such part of the excise warehouse as the proper officer may require,
- (d) keep at the excise warehouse or at such other place as the proper officer may allow, such accounts and records of the operation as that officer may require,
- (e) furnish the proper officer with a receipt showing the quantity, class and description of the goods resulting from the operation, and
- (f) comply with any further requirements which the proper officer may make in any particular circumstances.

(3) Any person who immediately before the commencement of these Regulations was permitted under Regulation 7 of the Warehousing Regulations 1975(a) to carry out operations of any kind on warehoused goods chargeable with an excise duty is hereby deemed to have been granted permission under this Regulation for operations of that kind to be carried out in an excise warehouse.

(4) The Commissioners may for reasonable cause revoke, or vary the conditions relating to, any permission granted or deemed to have been granted under this Regulation.

(5) Any goods upon which any operation is carried out in breach of this Regulation shall be liable to forfeiture.

Removal of goods from excise warehouse

14.—(1) Except as provided by paragraph (7) below, before any goods are removed from an excise warehouse their proprietor shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Commissioners may direct.

(2) Goods may be removed from an excise warehouse for—

- (a) home use, if so eligible,
- (b) exportation, or
- (c) shipment as stores.

(3) The Commissioners may allow goods to be removed under this Regulation—

- (a) for rewarehousing in another excise warehouse,
- (b) for temporary removal for such purposes and such periods as they may allow,
- (c) for scientific research and testing.
- (d) to premises where goods of the same class or description may, by or under the customs and excise Acts, be kept without payment of excise duty, or
- (e) for denaturing or destruction.

(4) Save as provided for by or under the customs and excise Acts or these Regulations, no goods shall be removed from an excise warehouse until any excise duty chargeable thereon has been paid, secured or otherwise accounted for.

(5) Warehoused goods shall not be removed from an excise warehouse except with the authority of and in accordance with any requirement made by the proper officer.

(6) Without prejudice to these Regulations, or any provision of the customs and excise Acts authorising the removal of goods from an excise warehouse without payment of excise duty, the Commissioners may allow any goods entered for removal for any purpose other than home use to be so removed without payment of excise duty.

(7) The Commissioners may allow the proprietor of any warehoused goods to remove samples thereof from an excise warehouse with or without entry or payment of excise duty.

(8) Any goods removed from an excise warehouse for any of the purposes described in paragraphs (3)(c) or (7) above without payment of excise duty and which are no longer required for the purpose for which they were removed shall be—

- (a) destroyed to the satisfaction of the proper officer.
- (b) rewarehoused in an excise warehouse, or

(c) diverted to home use on payment by their proprietor of the duty chargeable thereon.

(9) The proper officer may require any goods entered for removal from an excise warehouse to be secured or identified by the use of a seal, lock or mark.

Further entry of goods entered for warehousing or temporarily removed

15. With the permission of the proper officer, any goods which have been entered for warehousing, or lawfully removed for rewarehousing, in an excise warehouse or which have been allowed to be removed temporarily from an excise warehouse without payment of excise duty may, before they are duly warehoused or rewarehoused, as the case may be, be further entered by their proprietor for any of the purposes referred to in paragraphs (2) and (3) of Regulation 14 and dealt with as if so entered from the excise warehouse:

Provided that where any such goods are packaged and part only thereof is to be further entered, that part shall consist of one or more complete packages.

PART III

DUTY CHARGEABLE ON WAREHOUSED GOODS

Excise duty chargeable on goods removed for home use

16. The excise duty and the rate thereof chargeable on any warehoused goods removed from an excise warehouse for home use shall be those in force for goods of that class or description at the time of their removal.

Excise duty chargeable on goods diverted to home use after removal without payment of excise duty

17.—(1) The excise duty and the rate thereof chargeable on any goods removed from an excise warehouse without payment of excise duty and in respect of which excise duty is payable under Regulation 14(8)(c) shall be those in force for goods of that class or description at the time of payment of the excise duty.

(2) The excise duty and the rate thereof chargeable on any goods which have been further entered for home use under Regulation 15 shall be those in force for goods of that class or description—

- (a) where removal for home use is allowed under section 119 of the Act of 1979 on the giving of security for the excise duty chargeable thereon, at the time of the giving of the security, or
- (b) in any other case, at the time of payment.

Excise duty chargeable on missing or deficient goods

18. The excise duty and the rate thereof chargeable on any goods missing or deficient from an excise warehouse and upon which excise duty is payable under section 94 of the Act of 1979, shall be those in force for goods of that class or description at the time the loss or deficiency occurred:

Provided that where that time cannot be ascertained to the Commissioners' satisfaction, the rate of excise duty chargeable on such goods shall be the highest rate applicable thereto from the time of their deposit in the excise

warehouse, or, where appropriate, from the time that the last account of them was taken, until the loss or deficiency came to the notice of the proper officer.

Calculation of excise duty

19.—(1) Where excise duty is charged on any such goods as are referred to in Regulation 16, the quantity of those goods shall be ascertained by reference to the account taken at the time of their removal from the excise warehouse, or, with the agreement of the proprietor, the account accepted for that purpose by the proper officer.

(2) Where excise duty is charged on any such goods as are referred to in Regulation 17, the quantity of such goods shall be ascertained by reference to the last account taken thereof.

Ascertainment of the quantity of goods

20. Where the quantity of warehoused goods is to be ascertained by taking an account thereof, it shall be ascertained for the purposes of these Regulations by reference to weight, measure, strength, original gravity or number as the case may require.

PART IV

REVOCATION

Revocation

21. The Warehousing Regulations 1975(a) are hereby revoked.

H. F. Christopherson,

Commissioner of Customs and Excise.

27th February 1979.

King's Beam House,
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London EC3R 7HE.

Regulation 13(1)

SCHEDULE

OPERATIONS WHICH MAY BE PERMITTED ON WAREHOUSED GOODS

1. Sorting, separating, packing or repacking and such other operations as are necessary for the preservation, sale, shipment or disposal of the goods.
 2. The rectifying and compounding of spirits.
 3. The rendering sparkling of wine and made-wine.
 4. The mixing of a fermented liquor or a liquor derived from a fermented liquor with any other liquor or substance (but excluding the mixing of any liquor with spirits) so as to produce made-wine.
 5. The mixing of lime or lemon juice with spirits for shipment as stores or for exportation.
 6. Denaturing.
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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into force on 1st April 1979, prescribe the conditions under which goods liable to excise duties may be put into, stored in and removed from an excise warehouse and subjected to operations therein. Excise warehouse is defined in the Customs and Excise Management Act 1979.

The Regulations reproduce many of the provisions of the Warehousing Regulations 1975 which applied to bonded warehouses approved for goods liable to duties of customs or excise, or both customs and excise, and which are revoked by these Regulations and corresponding Customs Warehousing Regulations. They provide for a revised definition of the time of warehousing and make specific provisions in relation to stock accounts, returns and stock-taking. Provision is made for excise duty on goods removed for home use to be based on the quantity and description of the goods at the time of removal from the warehouse but with an option for acceptance of an earlier account.

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