
 STATUTORY INSTRUMENTS

1980 No. 992

CUSTOMS AND EXCISE

**The Excise Warehousing Regulations 1979, etc.
(Amendment) Regulations 1980**

<i>Made - - - -</i>	15th July 1980
<i>Laid before Parliament</i>	23rd July 1980
<i>Coming into Operation</i>	1st September 1980

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 93 of the Customs and Excise Management Act 1979(a), sections 56(1) and 62(5) of the Alcoholic Liquor Duties Act 1979(b), sections 3(1) and 7(1) of the Matches and Mechanical Lighters Duties Act 1979(c), sections 2(2) and 7(1) of the Tobacco Products Duty Act 1979(d), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Excise Warehousing Regulations 1979, etc. (Amendment) Regulations 1980 and shall come into operation on 1st September 1980.

2. The Excise Warehousing Regulations 1979(e) shall be amended by adding after “(b) exportation,” in Regulation 14(2) the following subparagraph—
“(bb) removal to the Isle of Man,”.

3. The Beer Regulations 1978(f) shall be amended by inserting after the word “exportation” wherever it appears in Regulation 25 and Regulation 32 the words “, for removal to the Isle of Man”, and after the word “removal” in Regulation 33 the words “to the Isle of Man or”.

4. The Wine and Made-wine Regulations 1979(g) shall be amended by inserting in Regulation 5(2) after the word “exportation” (in all three places) the words “, removal to the Isle of Man”.

5. The Cider and Perry Regulations 1976(h) shall be amended by inserting in Regulation 16 after the word “exportation” (in all three places) the words “, removal to the Isle of Man”.

6. The Match Duty Regulations 1963(i) shall be amended by inserting in Regulation 14 after the word “exportation” the words “or removal to the Isle of Man”.

(a) 1979 c. 2. (b) 1979 c. 4. (c) 1979 c. 6. (d) 1979 c. 7.
 (e) S.I. 1979/208 (f) S.I. 1978/893; relevant amending instrument is S.I. 1979/1146.
 (g) S.I. 1979/1240.
 (h) S.I. 1976/1207, to which there are amendments not relevant to these Regulations.
 (i) S.I. 1963/1381.

7. The Mechanical Lighters Regulations 1960(a) shall be amended by inserting in Regulation 3 after the word "exported" the words ", removed to the Isle of Man", and after the word "exportation" the words ", removal to the Isle of Man".

8. The Tobacco Products Regulations 1979(b) shall be amended by inserting after subparagraph (a) in Regulation 13(3) the following subparagraph—

“(aa) exportation, removal to the Isle of Man or shipment as stores.”.

C. Freedman,
Commissioner of Customs and Excise.

15th July 1980.
King's Beam House,
Mark Lane,
London EC3R 7HE.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations are consequential to the Isle of Man Act 1979 (1979 c. 58) and provide for the removal of goods subject to excise duty to the Isle of Man without payment of duty from warehouses and certain licensed or registered premises within the United Kingdom primarily for the purpose of warehousing in the Island, thus restoring the position which existed before the coming into force of the Isle of Man Act.

(a) S.I. 1960/1350; amended by S.I. 1975/1891.

(b) S.I. 1979/904.