

1982 No. 969

CUSTOMS AND EXCISE

The Excise Duties (Deferred Payment) Regulations 1982*Laid before Parliament in Draft*

Made - - - - - 16th July 1982
Coming into Operation 15th October 1982

The Commissioners of Customs and Excise, being a department designated (a) for the purposes of section 2(2) of the European Communities Act 1972 (b) in relation to payment of excise duty, in exercise of the powers conferred by that section, hereby make the following Regulations, of which a draft has been approved by both Houses of Parliament.

Citation and commencement

1. These Regulations may be cited as the Excise Duties (Deferred Payment) Regulations 1982 and shall come into operation on 15th October 1982.

Interpretation

2. In these Regulations:—

“approved” means approved by the Commissioners to apply for deferment of payment of duty on behalf of himself or another, and “approve” and “approval” shall be construed accordingly;

“the Commissioners” means the Commissioners of Customs and Excise;

“deferment” means deferment of payment of excise duty within regulation 3 granted under these Regulations, and “deferred” shall be construed accordingly;

“eligible goods” means goods consisting of—

(a) beer, made-wine or cider within the meaning of the Alcoholic Liquor Duties Act 1979 (c); or

(b) matches,

being goods which are products of another member State or which at importation into the United Kingdom, are in free circulation in the Economic Community;

“payment day” means, in the case of any deferred duty entered into the Commissioners’ accounts on or after the 15th day of one month and not later than the 14th day of the next month, the 29th day of that next month (or where that next month has only 28 days, the 28th day of that month), provided that where that day falls on a non-working day payment day shall be the last working day before that day.

(a) S.I. 1982/529.

(b) 1972 c.68.

(c) 1979 c.4.

Application

3. These Regulations shall apply in the case of excise duty chargeable on importation of eligible goods and payable, apart from these Regulations, on the making of entry of those goods.

Approval

4.—(1) A person who wishes to be approved for the purposes of these Regulations shall apply to the Commissioners in such form and manner as they shall determine, furnish security for payment on payment day of the amount of excise duty in respect of which he seeks deferment, and make arrangements with the Commissioners for the payment of that duty on payment day.

(2) If satisfied with the security and arrangements as aforesaid, the Commissioners shall in writing approve the applicant with respect to an amount of excise duty not exceeding that for which he has furnished security:

Provided that such approval may be limited to the deferment of excise duty payable, apart from these Regulations, on the making of entry within any named Collection.

(3) The Commissioners may, for reasonable cause, at any time vary or revoke any approval granted under this regulation.

(4) A person to whom approval has been granted under this regulation shall forthwith notify the Commissioners of any change in the particulars furnished, the security given, or the arrangements for payment provided for in paragraph (1) above.

Grant of deferment

5. Subject to regulations 3, 4, 6 and 7, the Commissioners shall, upon application by an approved person in such form and manner as they shall determine, grant deferment of excise duty until payment day.

Payment

6. On each payment day an approved person shall pay to the Commissioners in accordance with the arrangements referred to in regulation 4(1), the total amount of excise duty of which he has been granted deferment until that payment day.

7. If at any time after entry has been made the Commissioners are satisfied that—

(a) the full amount of excise duty payable has not been shown on the entry, then, save as the Commissioners otherwise allow, the balance shall forthwith be paid by the person making entry of the goods and no deferment in respect thereof shall be permitted;

(b) excise duty in excess of the amount payable has been shown on the entry, the Commissioners shall repay the excess, but the total amount shown shall nevertheless be paid on payment day.

8. Without prejudice to regulation 6, for the purposes of—

(a) sections 43(1), 51 and 127(1) of the Customs and Excise Management Act 1979 (a);

(b) sections 10(2)(a) and 11(1)(a) of the Customs and Excise (General Reliefs) Act 1979 (b);

(c) section 42 of the Alcoholic Liquor Duties Act 1979 (a) ; and
(d) the Excise Warehousing (Etc) Regulations 1982 (b),
duty shall be deemed to have been paid at the time when deferment thereof
was granted.

C. Freedman,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London EC3R 7HE.
16th July 1982.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations are made for the purpose of implementing the United Kingdom's Community obligation to defer payment of excise duty on imported beer, made-wine, cider and matches which are either the products of another member State or which are in free circulation in the Community. That obligation arises under article 95 of the Treaty establishing the European Economic Community, and results from the different rules for collecting excise duty on those products when they are imported and when they are produced in the United Kingdom.

The Regulations provide that persons approved by the Commissioners, after having made due application and after having given security, will be granted deferment of the payment of duty on such imported goods. Deferment is granted by reference to the date when it is entered into the Commissioners' accounts. An entry made in the accounts on or after the 15th day of a month results in deferment to the 29th day of the next month, and an entry made in the accounts on or before the 14th day of a month results in deferment to the 29th day of the same month. In both cases deferment is only allowed until the working day before the 29th day if that is a non-working day, and where there are only 28 days in a month the relevant date is the 28th day.

(a) 1979 c.4.

(b) S.I. 1982/612.

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