
 STATUTORY INSTRUMENTS

1983 No. 947

CUSTOMS AND EXCISE

The Excise Duties (Deferred Payment) Regulations 1983

<i>Made - - - -</i>	<i>4th July 1983</i>
<i>Laid before Parliament</i>	<i>14th July 1983</i>
<i>Coming into Operation</i>	<i>15th September 1983</i>

ARRANGEMENT OF REGULATIONS

PART I

PRELIMINARY

Regulation

1. Citation and commencement
2. Interpretation
3. Application

PART II

DEFERMENT OF EXCISE DUTIES

4. Approved persons
5. Deferment
6. Adjustments

PART III

REQUIREMENTS TO BE OBSERVED

7. Security
8. Conditions
9. Change of circumstances
10. Records
11. Supplementary provisions relating to records

PART IV

RELATIONSHIP TO OTHER ENACTMENTS

12. Purposes for which excise duty is treated as paid
13. Savings for requirements of other regulations

PART V

REVOCATION

14. Revocation

The Commissioners of Customs and Excise in exercise of the powers conferred on them by sections 93 and 127A of the Customs and Excise

Management Act 1979(a); sections 13, 15, 56 and 62(5) of the Alcoholic Liquor Duties Act 1979(b); sections 3 and 7 of the Matches and Mechanical Lighters Duties Act 1979(c) and additionally, being a department designated (d) for the purposes of section 2(2) of the European Communities Act 1972 (e) in relation to payment of excise duty, in exercise of the powers conferred by that section 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 Duties (Deferred Payment) Regulations 1983 and shall come into operation on 15th September 1983.

Interpretation

2. In these Regulations—

“approved person” means a person approved by the Commissioners under regulation 4 for the purpose of making applications for deferment of duty under these Regulations;

“business day” means a day which is a business day within the meaning of the Bills of Exchange Act 1882 (f) for the purposes of the General Account of the Commissioners of Customs and Excise at the Bank of England in London;

“document”, “copy” and “computer” have the same meanings respectively as they have in section 16 of the Finance Act 1980 (g);

“made-wine” includes composite goods containing made-wine on which goods excise duty is chargeable;

“records” include documents, copies of documents and information stored in, or produced from, a computer;

“spirits” includes composite goods containing spirits on which goods excise duty is chargeable;

“wine” includes composite goods containing wine on which goods excise duty is chargeable.

Application

3. These Regulations shall apply to goods on which excise duty would, but for the deferment granted by these Regulations, be payable on or after 15th September 1983; being goods of any of the following descriptions—

(a) imported beer, wine, made-wine, cider, spirits, matches and mechanical lighters;

(a) 1979 c.2; section 93 was amended by the Finance Act 1981 (c.35), Schedule 8, paragraph 2, and section 127A was inserted by the Finance Act 1983 (c.28), section 6.

(b) 1979 c.4; sections 13 and 15 were amended by the Finance Act 1981, Schedule 8, paragraphs 12 and 14 respectively.

(c) 1979 c.6; sections 3 and 7 were amended by the Isle of Man Act 1979 (c.58), Schedule 1, paragraphs 34 and 35 respectively.

(d) S.I. 1982/529.

(e) 1972 c.68.

(f) 1882 c.61.

(g) 1980 c.48.

- (b) wine and made-wine produced in the United Kingdom and delivered from an excise warehouse after having been rendered sparkling or after having been fortified in that warehouse;
- (c) spirits and matches manufactured in the United Kingdom and delivered from an excise warehouse;
- (d) mechanical lighters manufactured in the United Kingdom.

PART II

DEFERMENT OF EXCISE DUTY

Approved persons

4.—(1) A person who wishes to be granted excise duty deferment under these Regulations shall apply to be approved for excise duty deferment purposes, in such form and manner and giving such particulars as the Commissioners may require.

(2) When approving a person under this regulation the Commissioners may specify the maximum amount of excise duty which may be deferred by that person at any time under that approval.

(3) When approving a person under this regulation the Commissioners may limit the approval to deferment in respect of goods which are at specified places, in which case the goods must be at one of those places at the time when payment of the excise duty on them would, but for the deferment granted by these Regulations, have fallen due.

(4) A person may be approved separately under this regulation in respect of different places.

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

Deferment

5.—(1) Deferment shall be granted upon the giving of notice by an approved person that he wishes excise duty in respect of any goods to be deferred until a day, to be known as “payment day”, provided that the notice is given in such form and manner and containing such particulars as the Commissioners may require and provided that the provisions of these Regulations are complied with. On each payment day an approved person shall pay to the Commissioners the total amount of excise duty of which he has been granted deferment until that payment day.

(2) Payment day shall be—

(a) in relation to the deferred duty—

- (i) on goods delivered or removed on importation, where the duty is 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, and
- (ii) on goods removed from an excise warehouse 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; and

- (b) in relation to the deferred duty on mechanical lighters produced by a manufacturer in the United Kingdom but not warehoused in an excise warehouse, and in relation to the deferred duty on imported mechanical lighters delivered to a manufacturer in the United Kingdom without payment of excise duty under regulation 3A of the Mechanical Lighters Regulations 1960 (a), the 15th day of the month after the month in which excise duty would, but for the deferment, have fallen due for payment;

Provided that where payment day would, if determined in accordance with the foregoing provisions of this paragraph, fall on a day which is not a business day, payment day shall be brought forward to the last business day before that day.

Adjustments

6.—(1) If at any time after a notice has been given under regulation 5 above or any other document has been submitted to the Commissioners in respect of excise duty deferment, the Commissioners are satisfied that the full amount of excise duty payable has not been shown in that notice or other document then, save as the Commissioners may otherwise allow, the balance of excise duty shall be paid forthwith by the approved person and no deferment shall be given in respect of that balance.

(2) If at any time after a notice has been given under regulation 5 above or any other document has been submitted to the Commissioners in respect of excise duty deferment, the Commissioners are satisfied that excise duty in excess of the amount payable has been shown on that notice or other document the Commissioners shall repay or give credit for that excess, but the total amount shown shall nonetheless be paid on payment day.

PART III

REQUIREMENTS TO BE OBSERVED

Security

7. A person who is approved for the purpose of applying for deferment of excise duty shall provide such security for that duty in such form and manner and in such amount as the Commissioners may require.

Conditions

8. The Commissioners may make any approval of a person or any grant of deferment of duty subject to any condition or requirement and conditions or requirements may be added to or varied at any time by the Commissioners.

Change of circumstances

9. Any person who has applied to be approved or has been approved under regulation 4 above shall notify the Commissioners immediately of any change in circumstances which materially affects any application for approval or for deferment of duty or any security given by him under these Regulations.

(a) S.I. 1960/1350; the only relevant amending instrument is S.I. 1975/1891.

Records

10. An approved person shall keep such records relating to his business as such an approved person as the proper officer may require, and those records shall be kept in such place, shall be in such form and manner and shall contain such particulars as the proper officer may require.

Supplementary provisions relating to records

11.—(1) Save as the proper officer may otherwise allow an approved person shall preserve all records relating to his business as such an approved person for not less than two years from the date when deferment of excise duty on any goods to which those records relate began.

(2) If any of the records referred to in paragraph (1) above are not made or preserved in a form which is easily readable or are made or preserved in a form which is not readable without the aid of equipment, the approved person shall, at the request of the proper officer, produce the information contained in those records in the form of a transcript or other permanent legible reproduction.

(3) Any of the records referred to in paragraph (1) above and any transcript or other reproduction required to be produced under paragraph (2) above shall be produced to an officer at such place and time as he may reasonably require and the officer shall be allowed to inspect, copy or take extracts from them and remove them at a reasonable time and for a reasonable period.

PART IV

RELATIONSHIP TO OTHER ENACTMENTS

Purposes for which excise duty is treated as paid

12. Without prejudice to regulation 5 above for the purposes of the following enactments excise duty shall be deemed to have been paid at the time when deferment was granted—

- (a) sections 24(2)(b), 43(1), 49(1)(a), 51, 67(1)(b), 96(1)(a), 127 and 162 of the Customs and Excise Management Act 1979 (a) ;
- (b) sections 10(2)(a) and 11(1)(a) of the Customs and Excise Duties (General Reliefs) Act 1979 (b) ;
- (c) sections 16, 21, 22(1), 22(3A), 22(5), 42 and 43 of the Alcoholic Liquor Duties Act 1979 (c) ;
- (d) regulation 7 of the Mechanical Lighters Regulations 1960 (d) (for the purpose of remission of duty only);
- (e) regulation 16(1) of the Match Duty Regulations 1963 (e) (for the purpose of remission of duty only);
- (f) regulation 15 of the Spirits Regulations 1982 (f) .

(a) 1979 c.2.

(b) 1979 c.3; section 11(1) was amended by the Isle of Man Act 1979 (c.58), Schedule 1, paragraph 28.

(c) 1979 c.4; sections 16, 21 and 22(5) were amended by S.I. 1979/241, articles 12, 14 and 15 respectively, section 22(3A) was inserted by the Finance Act 1981 (c.35), Schedule 8, paragraph 16 and section 43 was amended by the Isle of Man Act 1979 (c.58), Schedule 1, paragraph 30.

(d) S.I. 1960/1350, to which there are amending instruments not relevant to this regulation.

(e) S.I. 1963/1381, to which there is an amending instrument not relevant to this regulation.

(f) S.I. 1982/611.

Savings for requirements of other Regulations

13. Nothing in these Regulations shall be taken to remove any obligation placed upon any person to comply with the requirements or conditions imposed by or under any other Regulations relating to the goods in respect of which payment of duty is deferred under these Regulations, except in so far as those other Regulations relate to the date for payment of duty and deferment of that payment is granted under these Regulations.

PART V

REVOCATION

Revocation

14. The Excise Duties (Deferred Payment) Regulations 1982 (a) are hereby revoked.

C. Freedman,
Commissioner of Customs
and Excise.

King's Beam House
Mark Lane
London EC3R 7HE
4th July 1983.

(a) S.I. 1982/969.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations make provision for the deferment of payment of excise duties on imported beer, wine, made-wine, cider, spirits, matches and mechanical lighters.

They also make provision for the deferment of payment of excise duties on wine, made-wine, spirits, matches and mechanical lighters manufactured in the United Kingdom, but in the case of spirits and matches deferment is only granted upon removal from an excise warehouse and in the case of wine and made-wine, it is only granted upon removal from an excise warehouse if they are fortified or rendered sparkling there.

None of the existing deferments for goods produced in the United Kingdom is removed by these Regulations and they will continue to apply. Certain imported goods were covered by the Excise Duties (Deferred Payment) Regulations 1982 made under the European Communities Act 1972. The 1982 Regulations are revoked by regulation 14, but the deferments given under those Regulations will continue under these Regulations.

Regulation 3 describes the kinds of goods for which deferment of duty may be granted under these Regulations.

Regulation 4 provides for the approval of persons who wish to obtain deferment. Regulation 5 provides that deferment is granted upon certain procedures being completed by the approved person, and regulation 6 provides for adjustments in cases of over-declarations or under-declarations.

Regulations 7–11 provide for ancillary requirements as to security, the imposition of conditions, notification of changed circumstances by approved persons and record keeping by approved persons.

Regulation 12 provides the purposes for which deferred duties are treated as being paid.

Regulation 13 provides that the provisions of other Regulations are to be complied with in addition to the provisions of these Regulations.

SI 1983/947
ISBN 0-11-036947-5



780110 369471