

STATUTORY INSTRUMENTS

1986 No. 79

CUSTOMS AND EXCISE

The Excise Warehousing (Etc.) (Amendment) Regulations 1986

Made - - - 22nd January 1986

Laid before Parliament 24th January 1986

Coming into Operation 17th February 1986

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 section 15 of the Alcoholic Liquor Duties Act 1979(b) 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 (Etc.) (Amendment) Regulations 1986 and shall come into operation on 17th February 1986.

2. The Excise Warehousing (Etc.) Regulations 1982(c) shall be amended as follows:—

(a) In regulation 2 for the definition of “proprietor” there shall be substituted —

“‘proprietor’ means the proprietor of goods in, or goods treated as being in, an excise warehouse or goods entered for rewarehousing;”,

(b) In regulation 3(1) after the words “goods warehoused” there shall be inserted the words “, or treated as being warehoused,”,

(c) For regulation 8 there shall be substituted —

“8.—(1) Save as the proper officer may otherwise allow, the occupier or proprietor shall preserve for not less than two years all records relating to his business as such an occupier or proprietor, and such records as relate to any goods to which these Regulations apply shall be preserved by the occupier or proprietor for not less than two years from the date when the goods are finally removed from the warehouse, or, in the case of records kept by the proprietor of goods only because he is their proprietor, for not less than two years from the date when he ceases to be their proprietor.

(a) 1979 c.2; section 93 was amended by paragraph 2 of Schedule 8 to the Finance Act 1981 (c.35).

(b) 1979 c.4; section 15 was amended by paragraph 14 of Schedule 8 to the Finance Act 1981 (c.35).

(c) S.I. 1982/612.

(2) Any of the records referred to in paragraph (1) 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.”, and

(d) After regulation 13 there shall be inserted —

“13A. In relation to a proprietor, goods which are to be removed from a warehouse under regulation 13(3)(a) above shall, for the purposes of these Regulations but without prejudice to regulations 4 and 13(9), be treated during the course of their removal as if warehoused in the excise warehouse to which they are to be removed.”.

P. Jefferson Smith,
Commissioner of Customs and Excise.

22nd January 1986.

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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into force on 17th February 1986, amend the Excise Warehousing (Etc.) Regulations 1982 by amending regulations 2 and 3, by substituting a new regulation 8 and by inserting a new regulation 13A.

The new regulation 8 modifies the requirements for occupiers of excise warehouses and the proprietors of goods in those warehouses to keep, preserve and produce records relating to warehoused goods and to their businesses as such an occupier or proprietor.

Regulation 13A provides that in relation to a proprietor, goods which are to be removed to an excise warehouse shall be treated on their removal as if they are warehoused in the excise warehouse to which they are to be removed.

The amendments of regulations 2 and 3 are consequential upon the provisions for treating goods as if they were in a warehouse.

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