
STATUTORY INSTRUMENTS

1988 No. 809

The Excise Warehousing (Etc.) Regulations 1988

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Excise Warehousing (Etc.) Regulations 1988 and shall come into force on 1st June 1988, but the Commissioners may give consent and agree conditions, restrictions or requirements under regulation 5 (variation of provisions at request of occupier or proprietor) before that date.

Interpretation

2. In these Regulations, unless the context otherwise requires—

“duty” means excise duty;

“occupier” means the occupier of an excise warehouse, and in the case of a distiller’s warehouse means the distiller;

“package” includes any bundle, case, carton, cask, or other container whatsoever;

“proprietor” means the proprietor of goods in an excise warehouse or of goods which have been in, or are to be deposited in, or are treated as being in, an excise warehouse, and “proprietorship” shall be construed accordingly;

“warehoused” means warehoused or rewarehoused in an excise warehouse, and “warehousing” and “rewarehousing” shall be construed accordingly.

Application

3.—(1) Except as provided by or under the Hydrocarbon Oil Duties Act 1979(1), Parts I to IV of these Regulations apply to all goods chargeable with a duty of excise.

(2) Part V of these Regulations applies for all purposes of the Alcoholic Liquor Duties Act 1979.

Designated file

4.—(1) For the purposes of these Regulations delivery to the proper officer of anything in writing—

(a) shall be effected by placing it in the relevant designated file; and

(b) the time of such delivery shall be when it is placed in that designated file,

but the proper officer may direct that delivery shall be effected in another manner.

(2) Nothing in a designated file shall be removed without the permission of the proper officer.

(3) Nothing in a designated file shall be altered in any way, and an amendment to anything in it shall be made by depositing a notice of amendment in the designated file.

(4) The designated file shall be kept at such place as the Commissioners direct and, if kept at the excise warehouse, shall be provided by the occupier.

(5) The designated file shall be a receptacle approved by the Commissioners for the secure keeping of written material, and different files may be approved for different purposes.

(6) For the purposes of these Regulations delivery to the proper officer of anything not in writing shall be effected in such manner, and be subject to such conditions, as the Commissioners direct.

Variation of provisions at request of occupier or proprietor

5.—(1) The Commissioners may, if they see fit, consent in writing to an application by an occupier or proprietor for variation of any condition, restriction or requirement contained in or arising under regulations 11 to 24 below, and may make that consent subject to compliance with such other condition, restriction or requirement (as the case may be) as may be agreed by them and the applicant in writing.

(2) Where under paragraph (1) above any condition or restriction is varied or another is substituted for it, then, if the varied or substituted condition or restriction is one—

- (a) subject to which goods may be deposited in, secured in, kept in or removed from an excise warehouse or made available there to their owner for any prescribed purpose; or
- (b) subject to which an operation may be carried out on goods in an excise warehouse,

breach of the varied or substituted condition or restriction shall give rise to forfeiture of those goods, provided that breach of the original condition or restriction would have given rise to forfeiture.

Limitation of penalties

6. If any person contravenes or fails to comply with any of these Regulations or with any condition imposed under these Regulations and in consequence is liable to a penalty under section 15(7) of the Alcoholic Liquor Duties Act 1979 (breach of regulations relating to a distiller's warehouse), and by reason of that contravention or failure is also liable to a penalty under section 93(6) of the Customs and Excise Management Act 1979 (breach of warehousing regulations) the amount of the penalty imposed under the said section 15(7) shall not exceed the penalty specified by the said section 93(6).

Manner of Commissioners' directions etc.

7.—(1) Where, by or under these Regulations, it is provided that the Commissioners may—

- (a) make a direction or requirement;
- (b) give their permission or consent;
- (c) grant approval; or
- (d) impose a condition or restriction,

then they may do so only in writing; and they may make a direction or requirement or impose a condition or restriction by means of a public notice.

(2) Any request for the proper officer to give his permission or grant approval under these Regulations shall, if he or the Commissioners direct, be made in writing.

(3) Any right granted to the Commissioners or the proper officer by these Regulations to—

- (a) make a direction or requirement;
- (b) give permission or consent;

- (c) grant approval; or
- (d) impose a condition or restriction,

shall include a right to revoke, vary or replace any such direction, requirement, permission, consent, approval, condition or restriction.

Form of entries etc.

8.—(1) Except as the Commissioners otherwise allow, and subject to paragraph (2) below, any entry, account, notice, specification, record or return required by or under these Regulations shall be in writing.

(2) This regulation does not apply to the records referred to in regulation 22(3) and (4) below (records kept for the purposes of any relevant business or activity).

Revocation

9. The Excise Warehousing (Etc.) Regulations 1982(2) and the Excise Warehousing (Etc.) (Amendment) Regulations 1986(3) are hereby revoked.

(2) S.I. 1982/612.
(3) S.I. 1986/79.