
STATUTORY INSTRUMENTS

1988 No. 809

The Excise Warehousing (Etc.) Regulations 1988

PART II

PROCEDURES FOR EXCISE WAREHOUSES AND WAREHOUSED GOODS

Time of warehousing

10. Goods brought to an excise warehouse for warehousing shall be deemed to be warehoused when they are put in the excise warehouse.

Receipt of goods into warehouse

11.—(1) Subject to paragraph (6) below, when goods are warehoused the occupier shall immediately deliver to the proper officer an entry of the goods in such form and containing such particulars as the Commissioners direct.

(2) When goods are warehoused the occupier shall take account of the goods and deliver a copy of that account to the proper officer by the start of business on the next day after warehousing that the warehouse is open.

(3) The occupier shall, if there is any indication that the goods may have been subject to loss or tampering in the course of removal to the excise warehouse, immediately inform the proper officer and retain the goods intact for his examination.

(4) Except as the proper officer may otherwise allow, the occupier shall, within 5 days of goods being warehoused, send a certificate of receipt for the goods to the person from whom they were received identifying the goods and stating the quantity which has been warehoused.

(5) Except as the proper officer otherwise allows the occupier shall give only one receipt required by paragraph (4) above for each lot or parcel of goods warehoused.

(6) In the case of spirits warehoused at the distillery where they were produced satisfaction of the requirements of regulation 21 of the Spirits Regulations 1982(1) shall be deemed to be compliance with the requirements of entry and account in paragraphs (1) and (2) above.

(7) Should the occupier fail to comply with any condition or restriction imposed by or under paragraphs (1), (2), (3) or (6) above any goods in respect of which the failure occurred shall be liable to forfeiture.

Securing, marking and taking stock of warehoused goods

12.—(1) The occupier shall take all necessary steps to ensure that no access is had to warehoused goods other than as allowed by or under these Regulations.

(2) Goods shall be warehoused in the packages and lots in which they were first entered for warehousing.

- (3) The occupier shall—
- (a) legibly and uniquely mark and keep marked warehoused goods so that at any time they can be identified in the stock records; and
 - (b) stow warehoused goods so that safe and easy access may be had to each package or lot.
- (4) The occupier shall, when required by the proper officer to do so, promptly produce to him any warehoused goods which have not lawfully been removed from the warehouse.
- (5) The occupier shall take stock of all goods in the warehouse—
- (a) monthly in the case of bulk goods in vats or in storage tanks; and
 - (b) annually in the case of all other goods,
- and shall take stock at such other times and to such extent as the Commissioners may for reasonable cause require.
- (6) In accordance with the Commissioners' directions the occupier shall—
- (a) balance his stock accounts and reconcile the quantities of those balances with his Excise Warehouse Returns; and
 - (b) balance his stock accounts so that they can be compared with the result of any stock-taking.
- (7) The occupier shall notify the proper officer immediately in writing of any deficiency, surplus or other discrepancy concerning stocks or records of stocks whenever or however discovered.
- (8) Any goods—
- (a) found not to be marked in accordance with paragraph (3) above; or
 - (b) found to be in excess of the relevant stock account and not immediately notified to the proper officer,
- shall be liable to forfeiture.

Proprietor's examination of goods

- 13.** The proprietor of warehoused goods may, provided that the occupier has first given his consent and has given at least 6 hours' notice to the proper officer—
- (a) examine the goods and their packaging;
 - (b) take any steps necessary to prevent any loss therefrom; or
 - (c) display them for sale.

Operations

14.—(1) Except as provided by or under this regulation or by or under sections 57 and 58 of the Alcoholic Liquor Duties Act 1979⁽²⁾ (mixing of spirits with made-wine or wine), no operation shall be carried out on warehoused goods.

(2) The Commissioners may allow the operations described in Schedule 1 to these Regulations to be carried out on warehoused goods, and may allow other operations if they are satisfied that the control of the goods and the security and collection of the revenue will not be prejudiced.

(3) Save as the proper officer may allow in cases of emergency for the preservation of the goods, no operation shall be commenced unless the occupier has delivered to the proper officer a notice of the proposed operation with a specification of the goods involved, and 24 hours have elapsed following the delivery of that notice.

(2) 1979 c. 4; sections 57 and 58 were amended by the Isle of Man Act 1979 (c. 58), Schedule 1, and by S.I. 1979/241.

(4) Before commencing any operation on goods the occupier shall ensure that an account is taken of those goods and that immediately after completion of the operation an account is taken of the out-turn quantities.

(5) The occupier shall deliver to the proper officer a notice containing such detail of the accounts required by paragraph (4) above as the proper officer requires.

(6) The occupier shall ensure that—

- (a) any operation is carried out in a part of the warehouse approved by the Commissioners for that purpose, or in such other part as the proper officer allows; and
- (b) such other requirements as the proper officer may impose in any particular circumstances are observed.

(7) Any goods in respect of which this regulation is not observed shall be liable to forfeiture.

(8) Nothing in paragraph (2) above shall permit the mixing of spirits with wine or made-wine while that operation is excluded from the provisions of section 93(2)(c) of the Customs and Excise Management Act 1979.

Removal from warehouse—occupier’s responsibilities

15. The occupier shall ensure that—

- (a) notice of intention to remove the goods is given to the proper officer in accordance with any directions made by the Commissioners;
- (b) an entry of the goods is delivered to the proper officer in such form and containing such particulars as the Commissioners may direct;
- (c) no goods are removed until any duty chargeable has been paid, secured, or otherwise accounted for;
- (d) no goods are removed contrary to any condition or restriction imposed by the proper officer;
- (e) an account of the goods is taken in such manner and to such extent as the proper officer requires and a copy of the account is delivered to the proper officer; and
- (f) when goods are removed other than for home use, a certificate of receipt is obtained showing that all the goods arrived at the place to which they were entered on removal and, if no such receipt is obtained within 21 days of the removal, notice of that fact is given to the proper officer for the excise warehouse from which the goods were removed.

Removal from warehouse—entry

16.—(1) Goods may be entered for removal from warehouse for—

- (a) home use, if so eligible;
- (b) exportation;
- (c) shipment as stores; or
- (d) removal to the Isle of Man.

(2) The Commissioners may allow goods to be entered for removal from warehouse for—

- (a) rewarehousing in another excise warehouse;
- (b) temporary removal for such purposes and such periods as they may allow;
- (c) scientific research and testing;
- (d) removal to premises where goods of the same class or description may, by or under the customs and excise Acts, be kept without payment of excise duty;

- (e) denaturing or destruction; or
- (f) such other purpose as they permit,

and may by direction impose conditions and restrictions on the entry of goods or classes of goods for any of the above purposes.

(3) Save as the Commissioners direct no goods may be removed from warehouse unless they have been entered in accordance with this regulation.

(4) Goods entered for home use may be removed from warehouse only if—

- (a) the duty has been paid to the Commissioners;
- (b) the removal is in accordance with provisions of, or under, the customs and excise Acts, allowing payment of the duty to be deferred; or
- (c) the removal is permitted under an arrangement approved by the Commissioners for the payment of duty on the day the goods are removed.

(5) Goods entered for a purpose other than home use may be removed from warehouse without payment of duty only if security for that duty is given (by bond or otherwise) to the satisfaction of the Commissioners and the security is such as to remain in force until the accomplishment of the purpose for which entry is made.

Removal from warehouse—general

17.—(1) Any goods removed from an excise warehouse without payment of duty as samples or for scientific research and testing and which are no longer required for the purpose for which they were removed shall be—

- (a) destroyed to the satisfaction of the proper officer;
- (b) rewarehoused in an excise warehouse; or
- (c) diverted to home use on payment of the duty chargeable thereon.

(2) The proper officer may require any goods entered for removal from an excise warehouse for any purpose, other than home use, to be secured or identified by the use of a seal, lock or mark, and any such requirement may continue after the goods have been removed.

(3) In such cases as the Commissioners may direct the proper officer may impose conditions and restrictions on the removal of goods from an excise warehouse in addition to those imposed elsewhere in these Regulations.

(4) Any goods in respect of which any of the provisions of these Regulations relating to removal of goods from an excise warehouse (other than regulation 15(f)) is contravened shall be liable to forfeiture.

(5) The Commissioners may direct that any provision of these Regulations relating to removal of goods from an excise warehouse shall not apply in the case of hydrocarbon oils.

Entry of goods not in warehouse

18. Except in such cases as the Commissioners direct, goods which are to be warehoused and goods which have been lawfully removed from an excise warehouse without payment of duty may, with the permission of the proper officer, be entered or further entered by their proprietor for any of the purposes referred to in paragraphs (1) and (2) of regulation 16 above as if they were to be removed from the excise warehouse:

Provided that where any such goods are packaged and part only is to be further entered, that part shall consist of one or more complete packages.

Samples

19.—(1) The Commissioners may make directions—

- (a) allowing the proprietor of warehoused goods to draw samples thereof for such purposes and subject to such conditions as they specify; and
- (b) allowing the removal of samples from an excise warehouse with or without payment of duty,

and no sample shall be drawn or removed except as allowed by, and in accordance with directions and conditions under, this regulation.

(2) Any samples drawn or removed in breach of this regulation shall be liable to forfeiture.