
STATUTORY INSTRUMENTS

1988 No. 809

The Excise Warehousing (Etc.) Regulations 1988

PART IV

DUTY CHARGEABLE ON WAREHOUSED GOODS

Duty chargeable on goods removed for home use

26. The duty and the rate thereof chargeable on any warehoused goods removed from an excise warehouse for home use shall be those in force for goods of that class or description at the time of their removal.

Duty chargeable on goods diverted to home use after removal without payment of duty

27.—(1) The duty and the rate thereof chargeable on any goods removed from an excise warehouse without payment of duty and in respect of which duty is payable under regulation 17(1)(c) above shall be those in force for goods of that class or description at the time of payment of the duty.

(2) The duty and the rate thereof chargeable on any goods which have been entered for home use under regulation 18 above shall be those in force for goods of that class or description—

- (a) where removal for home use is allowed under section 119 of the Customs and Excise Management Act 1979(1) on the giving of security for the duty chargeable thereon, at the time of giving of the security, or
- (b) in any other case, at the time of payment.

Duty chargeable on missing or deficient goods

28. The duty and the rate thereof chargeable on any goods found to be missing or deficient and upon which duty is payable under section 94 of the Customs and Excise Management Act 1979(2), shall be those in force for goods of that class or description at the time the loss or deficiency occurred:

Provided that where that time cannot be ascertained to the proper officer's satisfaction, the rate of duty chargeable on such goods shall be the highest rate applicable thereto from the time of their deposit in the excise warehouse, or, where appropriate, from the time that the last account of them was taken, until the loss or deficiency came to the notice of the proper officer.

Calculation of duty

29.—(1) Where duty is charged on any such goods as are referred to in regulation 26 above, the quantity of those goods shall be ascertained by reference to any account taken in accordance with these Regulations at the time of their removal from the excise warehouse or, if no account is taken,

(1) 1979 c. 2; section 119 was amended by the Finance Act 1981 (c. 35), Schedule 6, paragraph 8, and by the Finance Act 1984 (c. 43), Schedule 4, Part II.
(2) Section 94 was amended by the Finance Act 1981 (c. 35), Schedule 19, Part III.

the quantity declared to and accepted by the proper officer as the quantity of goods being removed or, if greater, the actual quantity of goods being removed.

(2) Where duty is charged on any such goods as are referred to in regulations 27 or 28 above the quantity of such goods shall be ascertained by reference to the last account taken in accordance with these Regulations, or, if no account has been taken, the quantity declared to and accepted by the proper officer as the quantity of goods on which duty is to be charged, or, if greater, the actual quantity of goods. taken in accordance with these Regulations, or, if no account has been taken, the quantity declared to and accepted by the proper officer as the quantity of goods on which duty is to be charged, or, if greater, the actual quantity of goods.

Ascertainment of quantity by taking an account

30.—(1) Where the quantity of warehoused goods is to be ascertained by taking an account thereof, it shall be ascertained for the purposes of these Regulations by reference to weight, measure, strength, original gravity or number as the case may require.

(2) Where under these Regulations an occupier is required to deliver a copy of an account of goods he shall deliver to the proper officer a notice giving such details of the account as the proper officer requires, and the taking of the account shall not be complete until that notice has been delivered.