

1989 No. 1368

CUSTOMS AND EXCISE

**The Excise Duties (Deferred Payment) (Amendment)
Regulations 1989**

<i>Made - - - -</i>	<i>4th August 1989</i>
<i>Laid before Parliament</i>	<i>11th August 1989</i>
<i>Coming into force</i>	<i>1st September 1989</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 127A of the Customs and Excise Management Act 1979(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Excise Duties (Deferred Payment) (Amendment) Regulations 1989 and shall come into force on 1st September 1989.
2. In regulation 3 of the Excise Duties (Deferred Payment) Regulations 1983(b), after sub-paragraph 3(d) there shall be inserted: "(e) cider manufactured in the United Kingdom and delivered from an excise warehouse."

New King's Beam House
22 Upper Ground
London
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4th August 1989

P. G. Wilmott
Commissioner of Customs and Excise

(a) 1979 c.2. Section 127A was inserted by the Finance Act 1983 (c.28), section 6.
(b) S.I. 1983/947, to which there is an amendment not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under the Cider and Perry Regulations 1989 (S.I. 1989/1355), cider and perry produced in the United Kingdom may be deposited in an excise warehouse for subsequent delivery for home use.

These Regulations provide for the deferment of payment of excise duty on cider and perry delivered from excise warehouses, on the same basis as applies to certain other dutiable goods.

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