
STATUTORY INSTRUMENTS

1992 No. 3152

The Excise Duties (Deferred Payment) Regulations 1992

PART IV

RELATIONSHIP TO OTHER ENACTMENTS

Purposes for which excise duty is treated as paid

11. Without prejudice to regulation 5 above for the purposes of the following enactments excise duty shall be deemed to have been paid at the time when deferment was granted—

- (a) sections 24(2)(b), 43(1)(a), 51, 67(1)(b), 96(1)(a), 127 and 162 of the Customs and Excise Management Act 1979(1);
- (b) sections 10(2)(a) and 11(1)(a) of the Customs and Excise Duties (General Reliefs) Act 1979(2);
- (c) sections 16, 21, 22(1), 22(3A), 22(5), 42 and 43 of the Alcoholic Liquor Duties Act 1979(3);
- (d) sections 9(4), 15(1), 17(1), 18(1), 19(3), 19A(1) and 20(1) of the Hydrocarbon Oils Duties Act 1979(4).

Savings for requirements of other Regulations

12. Nothing in these Regulations shall be taken to remove any obligation placed upon any person to comply with the requirements or conditions imposed by or under any other Regulations relating to the goods in respect of which payment of duty is deferred under these Regulations, except in so far as those other Regulations relate to the date for payment of duty and deferment of that payment is granted under these Regulations.

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- (1) 1979 c. 2; section 51 was amended by the Finance Act 1983 (c. 28), section 7(5) and Schedule 10.
 - (2) 1979 c. 3; section 11(1) was amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 28.
 - (3) 1979 c. 4; sections 16, 21 and 22(5) were amended by S.I.1979/241, articles 12, 14 and 15 respectively, section 22(3A) was inserted by the Finance Act 1981 (c. 35), Schedule 8, paragraph 16; section 42 was amended by the Finance Act 1988 (c. 39), sections 1 and 148 and Schedule 12, Part I and the Finance Act 1991 (c. 31), section 7 and Schedule 2, paragraph 9; section 43 was amended by the Isle of Man Act 1979 (c. 58), Schedule 1, paragraph 30 and the Finance Act 1991, section 7 and Schedule 2, paragraph 10.
 - (4) 1979 c. 5; sections 17, 18 and 19 were amended by the Finance Act 1981 (c. 35), sections 6(4) and 139 and Schedule 19, Part III; section 19A was inserted by the Finance Act 1981, section 5(2); section 20 was amended by the Finance Act 1985 (c. 54) section 7 and Schedule 4.