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STATUTORY INSTRUMENTS

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**1995 No. 1046**

**CUSTOMS AND EXCISE**

**The Excise Goods (Drawback) Regulations 1995**

<i>Made</i>	- - - - -	<i>2nd May 1995</i>
<i>Laid before Parliament</i>		<i>3rd May 1995</i>
<i>Coming into force</i>		<i>1st June 1995</i>

**THE EXCISE GOODS (DRAWBACK) REGULATIONS 1995**

**PART I**

**PRELIMINARY**

1. Citation and commencement
2. Revocation
3. Application
- 3A Application – Northern Ireland
4. Interpretation

**PART II**

**ENTITLEMENT TO DRAWBACK**

5. Eligible goods
6. Eligible claimants

**PART III**

**CLAIMS, CONDITIONS AND CANCELLATION OF DRAWBACK**

7. General conditions
8. Conditions to be complied with before export
9. Conditions to be complied with after warehousing for export
10. Conditions to be complied with after export
- 10A Conditions to be complied with where export is a dispatch
11. Conditions to be complied with where goods are accidentally destroyed
12. Payment of claim
13. Cancellation of drawback

**Changes to legislation:** There are currently no known outstanding effects for the  
The Excise Goods (Drawback) Regulations 1995. (See end of Document for details)

PART IV  
CIVIL PENALTIES

14. Conduct attracting a civil penalty

PART V  
AMENDMENT OF WAREHOUSING REGULATIONS

15. Amendment of the Excise Warehousing (Etc.) Regulations 1988  
Signature

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SCHEDULE 1 — PLANNED DESTRUCTION: CONDITIONS

1. Conditions to be complied with before destruction
2. A notice delivered in accordance with paragraph 1 above shall...
3. The goods shall be available for inspection by the Commissioners...
4. Conditions to be complied with at the time of destruction
5. Destruction shall take place at the address mentioned in sub-paragraph...
6. The eligible claimant shall permit the Commissioners to attend the...
7. The goods shall be destroyed in accordance with the method...

SCHEDULE 2 — ACCIDENTAL DESTRUCTION: CIRCUMSTANCES IN WHICH  
GOODS MAY BE ELIGIBLE FOR DRAWBACK

Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Drawback) Regulations 1995.